Bachelor of Commerce (H)

Scheme & Syllabus

(NEP Based)

W.E.F ACADEMIC SESSION 2025-2026

3 Year Hons. / 4 Year Hons. with Research / 4 Year Hons. with Finance

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
SECTOR-16C, DWARKA, NEW DELHI-110078

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Bachelor of Commerce (H)

Graduate Attributes

Students are expected to exhibit the following abilities of learning after the completion of the Graduate Program in Commerce –

1. Comprehensive knowledge and understanding on concepts of commerce
2. Ability to articulate, communicate effectively and make professional presentations
3. Aptitude to think critically and reflect independently
4. Analytical skills to collate and synthesize data and derive rational decisions
5. Research oriented skills to analyze data, identify and diagnose problems, using latest technological tools
6. Explore new developments in the field of economic policies and processes of commerce
7. Innovation and Creativity striving towards an entrepreneurial mindset
8. Leadership abilities to uphold values and ethics and build efficient, effective, productive and proactive teams
9. Exhibit responsible citizenship towards social and ecological ecosystem
10. Self-driven attitude towards continuous learning and improvement

Need for Syllabus Revision:

As per the feedback of students, alumni, teachers and employers, a need was felt to update the curriculum of the B.Com (H) program to make it industry ready. In addition, with New Education Policy 2020, the curriculum of B. Com (H) was required to incorporate the features such as: CBCS, Multi-entry and Multi-exit, Academic Bank of Credits, etc. The current syllabus and scheme have been worked out for 3 and 4 years with flexible entry and exit based on the UGC Framework for UG Programmes.

The whole syllabus of **B.Com (H)** is divided into following types:

1	Major Disciplinary Stream (Core courses)
2	Minor Disciplinary Stream (Core Courses)
3	Multidisciplinary Courses
4	Ability Enhancement Courses (AEC)
5	Skill Enhancement Courses (SEC)
6	Value Added Courses (VAC) (common for all UG)
7	Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship/Summer Internship
8	Research Project / Dissertation
9	MOOC Courses
10	NUES

Criteria for Internal Assessment

Bachelor of Commerce (H)

All theory courses have internal assessment of 40 marks and 60 marks for external examination.

For the courses related to labs, online /Industrial Skill-Based Training/ Apprenticeship/ Summer Internship, internal assessment is 40 marks and external examination is 60 marks.

The internal assessment of the students (out of 40 marks) shall be as per the criteria given below:

1. Class Test: 15 marks

Written Test Compulsory (to be conducted as per Academic Calendar of the University)

2. Individual Assignments /Presentation/ Viva-Voce/ Group Discussion/ Class Participation: 25 marks

Note: Record should be maintained by faculty and made available to the University, if required.

MAXIMUM AND MINIMUM CREDITS OF THE PROGRAM

The total number of credits for B.Com(H) Programme3 years is 132

The total number of credits for B.Com (H)- Programme-4 years is 176

Each student shall be required to appear for examination in all courses. However, for the award of the 3 Year B.Com(H) Degree, a student should secure at least 124 credits.

Each student shall be required to appear for examination in all courses. However, for the award of the 4-Year (B.Com) (Honours with Finance) Degree / 4-Year (B. Com) (Honours with Research) Degree, a student should secure at least 168 credits.

Scheme w.e.f AY 2025-26

Program Outcomes for B.Com (Honours) Degree

On Completion of the Program of **B.Com(H)** Graduates will be able to:

1. Develop comprehensive understanding of overall business and financial environment in India
2. Exhibit in-depth knowledge of financial operations and decision making in an organisation.
3. Enhance problem solving abilities for decision making in financial services and operations.
4. Augment critical thinking skills and analytical abilities to analyze business data using various techniques and technological tools.
5. Communicate effectively, articulate accurately and present professionally.
6. Create an inclusive culture with congenial interpersonal relationships.
7. Lead productive and proactive teams.
8. Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges
9. Execute a Research Project using appropriate Research Design and suitable Data Analysis Techniques

Program Specific Outcomes for 4-Year B. Com (Honours with Finance) Degree / 4-Year B. Com (Honours with Research) Degree

On Completion of the Programme of **B.Com (Honours with Finance)/ (B.Com) (Honours with Research)** Graduates will be able to:

1. Demonstrate an understanding of technological interventions in Finance.
2. Augment skills for investments and trading in capital markets
3. Develop understanding on banking and financial services in India.
4. Apply quantitative techniques and tools to enhance research acumen in Commerce.
5. Imbibe human values and sense of responsibility towards self, society and environment.
6. Undergo holistic personality development with skills for effective functioning.

The scheme proposes the distribution of Major Disciplinary Stream (Core courses), Minor Disciplinary Stream (Core Courses), Multidisciplinary Courses, Ability Enhancement Courses, Skill Enhancement Courses, Value Added Courses, Internship

Research Project / Dissertation, MOOC Courses and NUES in the Programme.

1. Major Disciplinary Stream (Core courses) – **(CDMA)**
2. Minor Disciplinary Stream (Core Courses) – **(CDMI)**
3. Multidisciplinary Courses – **(MDC)**

4. Ability Enhancement Courses –**(AEC)**
5. Skill Enhancement Courses –**(SEC)**
6. Value Added Courses **(VAC)** (common for all UG)
7. **Internship**
8. Research Project / Dissertation
9. MOOC Courses
10. **NUES**

Scheme of the Program

Type of Course

- **CDMA** – Core Disciplinary Major
- **CDMI** – Core Disciplinary Minor
- **MDC**– Multi Disciplinary Course
- **SEC** – Skill Enhancement Course
- **AEC** – Ability Enhancement Course
- **VAC** – Value Added Course

L: Number of Lecture hours per week

T/P: Number of Tutorial / Practical Hours per week

Credits: Number of credits assigned to a course / paper

NUES: No term end examination shall be held. The evaluation shall be conducted as per the scheme of examinations as described in the scheme of study.

In courses where few recommended projects are given, all students must undertake at least One Project for the course and this Project must carry at least 10% of the Internal Assessment evaluation. This is to encourage experiential learning in students. Projects must be designed to allow students to conduct field studies and encounter real life situations and problems. Projects designed to understand the problems of under privileged sections of society must be given preference and additional weightage in assessments**.**

Note: Elective courses and specializations to be offered will be decided by the respective institution / USS (University School of Studies).

Scheme of the Program - Bachelor of Commerce (H)

First Semester Examination

Code No.	Paper	NEP Classification	Type	L	T/P	Credits
BCOM 101	Financial Accounting	Discipline Specific Courses - Major Core	Core - CDMA	4	-	4
BCOM 103	Business Economics	Discipline Specific Courses - Major Core	Core– CDMA	4	-	4
BCOM 105	Business Mathematics	Discipline Specific Courses - Minor Core	Core- CDMI	4		4
BCOM 107	Entrepreneurial Mindset (NUES)	Ability Enhancement courses	Core - AEC	2	-	2
BCOM 109	English Language and Business Communication	Ability Enhancement courses (language)	Core - AEC	2	-	2
BCOM 111	Computer Applications for Commerce	Skill Enhancement courses	Core - SEC	2	-	2
BCOM 113	Indian Knowledge Systems	Value-Added Courses	Elective-VAC	2	-	2
BCOM 115	Computer Applications for Commerce (Lab)	Skill Enhancement courses	Core - SEC	-	2	1
	Total Credits					**21**

Second Semester Examination

Code No.	Paper	NEP Classification	Type	L	T/P	Credits
BCOM 102	Corporate Accounting	Discipline Specific Courses - Major Core	Core – CDMA	4	-	4
BCOM 104	Business Statistics	Discipline Specific Courses - Major Core	Core– CDMA	4	-	4
BCOM 106	Management Practices and Organization Behaviour	Discipline Specific Courses – Major Core	Core - CDMA	4	-	4
BCOM 108	English Creative Writing and Report Presentation	Ability Enhancement courses (language)	Core– AEC	2	-	2
BCOM 110	Business Analytics	Skill Enhancement courses	Core– SEC	2	-	2
BCOM 112	Digital Technologies for Commerce (Basics of AI & ML)	Value Added Course	Core - VAC	2	-	2
BCOM 114	Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship	Internship	SEC	-	-	4
BCOM 116	Business Analytics (Lab)	Skill Enhancement courses	Core– SEC	-	2	1
	Total Credits					**23**

An Under-Graduate Certificate will be awarded, if a student wishes to exit at the end of first year/two semesters upon successful completion.

UNDERGRADUATE CERTIFICATE IN COMMERCE

Exit Criteria after First Year of B.Com (Honours) Programme:

1. The students shall have an option to exit after 1st year of B.Com (Honours) Programme and will be awarded with a UG Certificate in Commerce.
2. Students on exit have to compulsorily complete one 4 Credit in Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship after the first semester or during the second semester of minimum 60 hours of duration.
3. The exiting students will submit the Report during the end of the second semester and the same will be evaluated for the assessment.
4. Eligibility Criteria to get Certificate in Commerce Total **44** Credits to be earned from 1st Year **B.Com (Honors)** curriculum including internship

Re-entry Criteria in to Second Year (Third Semester):

The student who takes an exit after one year with an award of certificate may be allowed to re-enter into Third Semester for completion of the B.Com (Honours) Programme with in a period of maximum 3 years, subject to the condition that the total term for completing the degree course should not exceed 7 years.

Scheme of the Program – Bachelor of Commerce (H)

Third Semester Examination

Code No.	Paper	NEP Classification	Type	L	T/P	Credits
BCOM 201	Cost Accounting	Discipline Specific Courses - Major Core	Core-CDMA	4	-	4
BCOM 203	Business Laws	Discipline Specific Courses - Major Core	Core-CDMA	4	-	4
BCOM 205	Business Research Methods	Discipline Specific Courses - Minor Core	Core - CDMI	3	-	3
BCOM 207	**Banking Operations***	Skill Enhancement courses	Elective-SEC	3	-	3
BCOM 209	**Insurance Management***	Skill Enhancement courses	Elective-SEC	3	-	3
***	**Course Basket**	**Multi-disciplinary course**	**MDC**	3	-	3
BCOM 211	Design Thinking and Innovation	Ability Enhancement courses	Core-AEC	2	-	2
BCOM 213	**Fundamentals of Python**(Lab)**	Value-Added Course	Elective-VAC	-	4	2
BCOM 215	**MOOCs[#]****	Value-Added Course	Elective-VAC	2	-	2
BCOM 217	Business Research Methods (Lab)	Discipline Specific Courses - Minor Core	Core - CDMI	-	2	1
	Total Credits					**22**

*Student to pick one of the options from paper codes (**BCOM 207** and **BCOM 209)**

Student to pick one of the options from paper codes (BCOM 213** and **BCOM 215)**

*** **Student to pick one of the options from Course Basket and the same will be the subject code**

(Course Basket will be offered by Guru Gobind Singh Indraprastha University, Dwarka)

 # The student** is required to choose one MOOC course of 2 credits as their preference/choice from Swayam portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level. After completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution. The students shall have an option to study the paper of **Fundamentals of Python** instead of **MOOCs.

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Code No.	Paper	NEP Classification	Type	L	T/P	Credits
BCOM 202	Financial Management	Discipline Specific Courses - Major Core	Core-CDMA	4	-	4
BCOM 204	Management Accounting	Discipline Specific Courses - Major Core	Core-CDMA	4	-	4
BCOM 206	Income Tax	Discipline Specific Courses - Major Core	Core-CDMA	4	-	4
BCOM 208	**Financial Reporting Analysis and Corporate Governance***	Discipline Specific Elective – I(Minor)	Elective-CDMI	4	-	4
BCOM 210	**Personal Financial Planning ***	Discipline Specific Elective – I(Minor)	Elective-CDMI	4	-	4
BCOM 212	**Emerging Technologies in Finance***	Discipline Specific Elective – I(Minor)	Elective-CDMI	4	-	4
BCOM 214	Life Skills & Personality Development (NUES)	Ability Enhancement courses	Core - AEC	2	-	2
BCOM 216	NCC/NSS / Extra Circular activities - University Clubs	Value-Added Course	Elective -VAC	-	-	2
***	**Course Basket**	**Multi-disciplinary courses**	**MDC**	3	-	3
			Total			**23**

Fourth Semester Examination

***Student** to pick one of the options from paper codes (**BCOM 208, BCOM 210** and **BCOM 212)**

***** Student to pick one of the options from Course Basket and the same will be the subject code**

(Course Basket will be offered by Guru Gobind Singh Indraprastha University, Dwarka)

UNDERGRADUATE DIPLOMA IN COMMERCE

Exit Criteria

The students shall have an option to exit after 2nd year of **B.Com (Honours)** Programme and will be awarded with **UG Diploma in Commerce.** Students on exit have to compulsorily secure additional 8 Credits in skill based vocational Courses/Apprenticeship/Industrial Training offered during first year and second year summer vacation of **minimum 8 weeks of duration. The exiting students will submit the Summer Internship Report within 2 weeks of commencement of the Fifth Semester and the same will be evaluated by a departmental committee followed by the assessment by GGSIPU.**

Eligibility Criteria to get UG Diploma in Commerce:

Total **84 Credits** to be earned till 2nd Year **B.Com (Honours) curriculum** ***inclusive 3 credit of skill enhancement courses offered during the second year*** and ***4 Credits in summer training offered in summer vacation of 2nd Year.***

Re-entry Criteria in to Third Year (Fifth Semester):

The student who takes an exit after two years with an award of UG Diploma may be allowed to re-enter in to Fifth Semester for completion of the **B.Com (Honours) Degree** Programme within a period of 3 years subject to the condition with the total term for completing the course should not exceed 7 years.

Summer Internship Project Report and Viva Voice:

At the end of the Fourth Semester **every student shall undergo Summer Training for Eight Weeks** in the Industry/Research or Academic Institute. After completion of training, they would be required to submit the training report as per the dates decided by the university and they shall also appear for the viva voce. This component will be evaluated during the fifth semester.

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Fifth Semester Examination

Code No.	Paper	NEP Classification	Type	L	T/P	Credits
BCOM 301	Financial Markets and Institutions	Discipline Specific Courses - Major Core	Core-CDMA	4	-	4
BCOM 303	FinTech	Discipline Specific Courses - Minor Core	Core-CDMI	4	-	4
BCOM 305	**Human Resources Management***	Discipline Specific Elective - II (Minor)	Elective -CDMI	4	-	4
BCOM 307	**Investment Management***	Discipline Specific Elective – II(Minor)	Elective-CDMI	4	-	4
BCOM 309	**Marketing Management***	Discipline Specific Elective - II (Minor)	Elective -CDMI	4	-	4
BCOM 311	**EXIM Documentation****	Discipline Specific Elective - III (Minor)	Elective – CDMI	4	-	4
BCOM 313	**Sustainable Finance****	Discipline Specific Elective - III (Minor)	Elective – CDMI	4	-	4
BCOM 315	Summer Training Report	Internship	SEC	-	-	4
***	**Course Basket**	**Multi-disciplinary courses**	**MDC**	3	-	3
			Total			**23**

***Student** to pick one of the options from paper codes (**BCOM 305, BCOM 307** and **BCOM 309)**

****Student** to pick one of the options from paper codes (**BCOM 311** and **BCOM 313)**

***** Student to pick one of the options from Course Basket and the same will be the subject code**

(Course Basket will be offered by Guru Gobind Singh Indraprastha University, Dwarka)

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Sixth Semester Examination

Code No.	Paper	NEP Classification	Type	L	T/P	Credits
BCOM 302	Financial Modelling	Discipline Specific Courses - Major Core	Core-CDMA	3	-	3
BCOM 304	GST & E-Filing	Discipline Specific Courses - Major Core	Core-CDMA	4	-	4
BCOM 306	Introduction to Derivatives	Discipline Specific Courses - Major Core	Core-CDMA	4	-	4
BCOM 308	Financial Risk Management	Discipline Specific Courses - Major Core	Core-CDMA	4	-	4
BCOM 310	**Cyber Crime and Laws***	Discipline Specific Elective - IV (Minor)	Elective–CDMI	4	-	4
BCOM 312	**Project Appraisal & Financing***	Discipline Specific Elective - IV (Minor)	Elective–CDMI	4	-	4
BCOM 314	Financial Modelling (Lab)	Discipline Specific Courses - Major Core	Core-CDMA	-	2	1
		Total				**20**

***Student** to pick one of the options from paper codes (**BCOM 310** and **BCOM 312)**

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Scheme of the Program - Bachelor of Commerce (H)

Seventh Semester Examination

Code No.	Paper	NEP Classification	Type	L	T/P	Credits
BCOM 401	Behavioural Finance	Discipline Specific Courses - Major Core	Core - CDMA	4	-	4
BCOM 403	Fundamentals of Econometrics	Discipline Specific Courses - Major Core	Core - CDMA	4	-	4
BCOM 405	Advanced Research Methods	Discipline Specific Courses - Major Core	Core - CDMA	4	-	4
BCOM 407	**Investment Banking***	Discipline Specific Elective - V (Minor)	Elective - CDMI	4	-	4
BCOM 409	**Fixed Income Securities***	Discipline Specific Elective - V (Minor)	Elective - CDMI	4	-	4
BCOM 411	**Corporate Credit Rating Analysis****	Discipline Specific Elective - VI (Minor)	Elective - CDMI	4	-	4
BCOM 413	**Insolvency and Bankruptcy Laws****	Discipline Specific Elective – VI (Minor)	Elective - CDMI	4	-	4
	Total					**20**

* **Student** to pick one of the options from paper codes (**BCOM 407** and **BCOM 409)**

** **Student** to pick one of the options from paper codes (**BCOM 411** and **BCOM 413)**

Scheme of the Program - Bachelor of Commerce (H)

Eighth Semester Examination

Code No.	Paper	NEP Classification	Type	L	T/P	Credits
BCOM 402	Valuation of Startups and IPOs	Discipline Specific Courses - Major Core	Core - CDMA	4	-	4
BCOM 404	Valuation of Equity	Discipline Specific Courses - Major Core	Core - CDMA	4	-	4
BCOM 406	New Venture Financing	Discipline Specific Courses - Minor Core	Core - CDMI	4	-	4
BCOM **408***	**International Financial Management**	**Discipline Specific Courses - Major Core**	Core - CDMA	4	-	4
BCOM **410***	**Financial Analytics - Forecasting, Modelling and Optimization**	**Discipline Specific Courses - Major Core**	Core - CDMA	4	-	4
BCOM **412***	**Mergers, Acquisitions and Corporate Restructuring**	**Discipline Specific Courses - Major Core**	Core - CDMA	4	-	4
BCOM 414	Dissertation	Skill Enhancement	SEC	-	-	12
		Total				**24**

**** Honours students not undertaking research that is BCOM 414, will opt 3 courses for 12 credits in lieu of a research project / Dissertation as given below:***

BCOM 408 *International Financial Management*

BCOM 410 *Financial Analytics - Forecasting, Modelling and Optimization*

BCOM 412 *Mergers and Acquisitions and Corporate Restructuring*

Semester	Discipline Specific Courses – Core	Minor	Multi-disciplinary courses	Ability Enhancement courses (language)	Skill Enhancement courses /Internship /Dissertation	Common Value-Added Courses	Total Credits
I	(100 level)	(100 Level)		(2 course)	(2 course)	(1 or 2 courses)	21
	Core two courses- 4 x 2	Core one courses - 4 x 1		Core one course - 2 X2	Core one course - 2 X 1 1 X 1	Elective one course- 2 X 1	
	Total – 8	Total – 4		Total – 4	Total – 3	Total –2	Total Credits = 21
II	(100 level)			(1 course)	(2 course)	(1 or 2 courses)	23
	Core two courses- 4 X 3			Core one course - 2 X 1	Core one course - 2 X 1 1 X 1 Internship – 4 X 1	Core one course- 2 X 1	
	Total – 12			Total – 2	Total – 7	Total – 2	Total Credits = 23
	Students exiting the programme after securing 44 credits will be awarded UG Certificate in the relevant Discipline /Subject provided they secure 4 credits in work based vocational courses offered during summer term or internship / Apprenticeship in addition to 6 credits from skill enhancement courses earned during first and second semester.						44
III	(200 level)	(200 &	(1	(1 course)	(2 cours	(1 or 2	22

		above)	course)		e)	Courses)	
	Core two courses - 4 x 2	Core One courses - 3 x 1 1 X 1	Core one course- 3 X 1	Core one course - 2 X 1	Core one course - 3 X 1	Elective one course- 2 X 1	
	Total – 8	Total – 4	Total – 3	Total – 2	Total - 3	Total –2	Total Credits = 22
IV	(200 level)	(200 & above)	(1 course)	(1 course)	-		23
	Core three courses- 4 x 3	Elective one course-4 X 1	Core one course- 3 X 1	Core one course - 2 X 1		NCC/NSS/ etc - 2	
	Total – 12	Total - 4	Total – 3	Total – 2		Total - 2	Total Credits = 23
	***Students exiting the programme after securing 84 credits will be awarded UG Diploma in the relevant Discipline /Subject provided they secure additional 3 credit in skill enhancement courses offered during the second year and* 4 Credits in Summer Training offered in summer vacation of 2nd Year.**						84
V	(300 Level)	(200 & above)	(1 course)	-	(Internship)	-	23
	Core One courses- 4X1	Core one courses - 4 X 1 Elective Two courses - 4 X 2	Core one course- 3 X 1		Summer Internship – 4 x 1		
	Total- 4	Total – 12	Total – 3		Total - 4		Total Credits = 23

VI	(300 Level)	(200 & above)	-	-	-		20
	Core four courses- 3 x 4 3 X 1 1 X 1	DSE courses - 4 X 1					
	Total – 16	Total – 4					Total Credits = 20
	Students who want to undertake 3-year UG programme will be awarded UG Degree in the relevant Discipline /Subject upon securing 124 credits						124
VII	(400 Level)	(300 & above)	-				20
	Core five courses- 4 X 3	Elective Two courses - 4 X 2				-	
	Total – 12	Total – 8					Total Credits = 20
VIII	(400 Level)	(300 & above)	-		(Research Project/ Dissertation)		24
	Core two courses- 4 x 2 or Core five Courses - 4X5	Core two courses - 4 X 1			Dissertation		
	Total – 8 or 20	Total – 4			Total - 12		Total Credits = 24
	Students will be awarded UG Degree (Honours) with Research in the relevant Discipline /Subject provided they secure 168 credits						168

S. No.	Broad Category of Course	Minimum Credit Requirement		Credit Scheme Credit Allocation		
		3-year UG	4-Year UG	3-year UG	4-Year UG with Dissertation	4-Year UG w/o Dissertation *
1	**Major (Core) – (CDMA)**	60	80	60	80	92
2	**Minor Stream – (CDMI)**	24	36	28	40	40
3	**Multidisciplinary –(MDIC)**	9	9	9	9	9
4	**Ability Enhancement Courses – (AEC)**	8	8	10	10	10
5	**Skill Enhancement Courses – (SEC)**	9	9	9	9	9
6	**Value Added Courses common for all UG – (VAC)**	06	06	8	8	8
7	**Summer Internship**	08	08	8	8	8
8	**Research Project / Dissertation**	-	12		12	0
	Total	124	168	**132**	**176**	**176**
9	**MOOC****			**2**	**2**	**2**
	* Honours students not undertaking research will opt 3 courses for 12 credits in lieu of a research project / Dissertation ** MOOC Course to be chosen, subject to synchronisation with the academic calendar.					

SEMESTER - I

BCOM 101 **Financial Accounting** **L-4, T-0 Credits -4**

Objective: The course aims to impart basic conceptual knowledge on financial accounting with the purpose of recording day to day business transactions. The course will also train Students to prepare financial statements and publish annual accounts of the organization.

Course Outcomes: After completion of the course, Students will be able to:

CO1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements.
CO2. Measure business income accurately after applying all relevant accounting standards.
CO3. Examine the Accounting standards governing Inventory and Depreciation and assess their impact on business income.
CO4. Prepare all final financial statement necessary for financial audit of a business.
CO5. Understand the implications of contemporary issues in Accounting.

Course Contents:

Unit 1: Basic Concepts of Accounting (14 Hours)

Accounting Functions and limitations. Financial accounting principles: Meaning and need; Concepts and Conventions of Accounting, Introduction to Generally Accepted Accounting Principles, Accounting standards (Overview of IAS, IFRS, AS and Ind AS), Accounting Process - Recording of a business transaction – ledgers, vouchers and preparation of Trial Balance with adjustments.

Unit 2: Accounting Systems (16 Hours)

Preparation of Cash Book and Bank Reconciliations, Profit and Loss Account, Balance Sheet with adjustments (including for Non-Corporate Entities), Cash flow statement .

Unit 3: Business Income, Accounting for Depreciation, and Inventory Valuation (16 Hours)

Measurement of Business income, Revenue recognition, Accounting for Depreciation – Methods and Policy, Changes in Depreciation measures and impact on measurement of business income. Inventory valuation through Accounting Standards. Impact of inventory valuation on measurement of business income. Capital and revenue expenditures and receipts. Introduction to Deferred Revenue Expenditure.

Unit 4: Accounting for Capital and Contemporary issues in Accounting (14 Hours)

Introduction to contemporary issues in Accounting – Human Resource Accounting, Inflation Accounting, Green Accounting and Accounting for CSR and Sustainability.

Suggested Readings:(Latest Editions Must Be Used)

1. *Maheshwari, S.N. & Maheshwari, S.K. Financial Accounting for BBA. New Delhi: Vikas Publishing House Pvt. Ltd.*
2. *Anthony, R. N., Hawkins, D., & Merchant, K. A. Accounting: Text and Cases. New*

York: McGraw Hill Education India.

3. *Monga,J.R.FinancialAccounting:ConceptsandApplications.NewDelhi:MayurPaperback Publishing.*
4. *Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.*
5. *Tulsian, P.C. Financial Accounting. New Delhi: Tata McGraw Hill*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning.

- Analysis of the 'Framework for the Preparation and Presentation of Financial Statements' from relevant websites
- Exploring the balance sheets of business organizations to study the nuances of the various heads and their inherent implications.
- Examining the accounting policies and procedures of a small business by using its current data.
- Prepare Trading and Profit &Loss Account and Balance Sheet collecting a sample of necessary data from small business firms manually and using appropriate software.

Mapping of Course Outcomes with Program outcomes and Program Specific Outcomes

The Table depicts the degree of relation between course outcomes and the programme outcomes where "3" indicates high degree of relationship, "2" indicates moderate degree of relationship and "1" indicates low degree of relationship of CO with PO and PSO

Program level Outcomes →	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PS O2	PS O3	PSO 4	PS O5	PS O 6
CO1	3	3	3	2	1	1	1	3	1	3	1	3	1	3	1
CO2	3	3	3	3	3	1	1	3	3	3	3	3	3	3	1
CO3	3	3	3	3	3	1	1	3	1	3	1	3	3	3	1
CO4	2	3	3	3	3	1	1	3	3	2	1	3	3	3	1
CO5	3	3	3	3	3	1	1	3	3	3	2	3	3	3	1
AVG	2.83	3	3	2.83	2.67	1	1	2.83	2.33	2.83	1.5	3	3	3	1

BCOM 103 **Business Economics** **L-4, T-0Credits -4**

Objective: The course aims to acquaint the students with comprehensive understanding of micro and macroeconomic principles to evaluate economic systems, consumer behavior, production dynamics, market structures, and the broader economic environment for informed business decision-making.

Course Outcomes: After the completion of the course, the students will be able to:

CO1. Comprehend the functioning of the different economic systems and evaluate the implications of different economic decisions
CO2. Assess the logic of consumer behaviour and demand pattern
CO3. Analyze the relationship between production inputs, outputs and costs.
CO4. Examine different market situations and make appropriate pricing decisions.
CO5. Understand the fundamental macroeconomic variables creating the economic business environment.

Course Contents:

Unit 1: Basic Concepts of Business Economics (12 Hours)

Concepts of Economics, Meaning, Scope and significance of Microeconomics, Basic Problems of an Economy, Application of Economic Theories in Decision Making- Opportunity cost principle, Marginalism and Incrementalism, Consumer **B**ehaviour- Law of diminishing marginal utility, Cardinal utility Approach of consumer equilibrium, Equi-marginal utility, Ordinal utility Approach of consumer equilibrium.

Unit 2: Theory of Demand and Supply (15 Hours)

Derivation of demand curve by Cardinal and Ordinal approach, Theory of Demand; Demand Function, Movement in demand and shift in demand, Elasticity of demand, measurement of price elasticity of Demand, cross elasticity of Demand and income elasticity of demand, Demand forecasting: Meaning, Need, Importance, Approaches and Techniques

Theory of Supply; Supply Function, Movement in supply and shift in supply. Market forces of demand and supply and market equilibrium.

Unit 3: Theory of Production and cost (18 Hours)

Theory of Production: Production Function, Factors of Production, Production Function, Short Run production function (Law of variable proportions), Long Run Production Analysis (Isoquants and Iso-cost curves) and optimal combination of inputs for producer.Cost of production: Types of costs, derivation of short run and long run cost curves. Economies and diseconomies of scale.

Market Structures: Features of Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; Price and Output decisions by a firm under Perfect Competition Monopoly, Monopolistic Competition and Oligopoly.

Unit 4: Concepts of Macro Economics (15 Hours)

Meaning, Scope and significance of Macroeconomics, Macro Vs Microeconomics,

Macroeconomic variables, National Income, Concepts, Definition, Methods of Measurement of National Income, Circular Flow of income in Two, Three and Four Sector Economy, Relation between Leakages and Injections in Circular Flow, The Keynesian theory of Determination of National Income in two sector model, three sector model, Consumption function, Investment function, Marginal efficiency of Investment.

Suggested Readings:(Latest Editions must be used)

1. *Salvatore, D. Schaum's, Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi*
2. *Paul Kruhgman & Robin Wells, Principles of Microeconomics, Worth Publishers, Macmillan Learning.*
3. *Robert Pindyck and Daniel Rubinfeld, Microeconomics, Pearson*
4. *Deepashree, Business Economics, Ane Books Pvt. Ltd., New Delhi.*
5. *Geetika, Piyali Ghosh, Purba Roy Choudhury, Managerial Economics, McGraw Hill Education Private Ltd.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning

- Identify different types of products and their pricing policies with reference to market conditions and demand
- Collect historical data on some products to analyze the effects in changes in demand and supply in consumption
- Identify a product and prepare a production schedule assuming particular condition of demand supply
- Analyze cost of data from a small manufacturing enterprise and classify its cost into fixed and variable costs
- Identify macroeconomic issues of developing countries in a global macro setting and its difference from issues of developed countries.

Mapping of Course Outcomes with Program outcomes and Program Specific Outcomes

The Table depicts the degree of relation between course outcomes and the programme outcomes where “3” indicates high degree of relationship, “2” indicates moderate degree of relationship and “1” indicates low degree of relationship of CO with PO and PSO

Program level Outcomes →	**Programme Outcomes**														
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8	PO 9	PSO1	PSO 2	PSO3	PSO4	PSO5	PSO 6
CO1	3	3	3	3	1	1	3	3	3	3	3	3	1	1	1
CO2	2	3	3	3	2	1	3	1	3	3	3	3	1	1	1
CO3	3	3	3	3	1	1	3	1	3	3	1	3	1	1	1
CO4	3	3	3	3	1	1	3	1	3	1	3	3	1	1	1
CO5	3	3	3	3	1	1	3	1	3	1	1	1	1	1	1

AVG	2.8	3	3	3	1.2	1	3	1.8	3	2.2	2.2	2.6	1	1	1

BCOM 105 Business Mathematics L-4, T-0 Credits-4

Objective: The course aims to familiarize students with the basic applications of tools of mathematics to economic and business conditions.

Course Outcomes: After completion of the course, Students will be able to-

CO 1. Explain how matrices are used as mathematical tools in representing a system of equations;
CO 2. Apply differential calculus to solve simple business problems;
CO 3. Solve business problems involving complex linear and non-linear relationships.
CO 4. Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money;
CO 5. Develop software programs for business problems involving constrained optimization.

Course Contents:

Unit 1: Principle of Counting, Matrices and Determinants (14 Hours)

Permutation and Combination, Arithmetic and Geometric progression, Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cramer's Rule. Leontief Input Output Model (Open Model Only). Homogenous system of linear equations, consistency and application to business problems.

Unit 2: Basic Calculus (16 Hours)

Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials. Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint. Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity.

Unit 3: Advanced Calculus (14 Hours)

Integration: Standard forms & methods of integration by substitution, by parts and by the use of partial fractions. Definite integration. Application of Integration to marginal analysis; Consumer's and Producer's Surplus, the Learning Curve.

Unit 4: Linear Programming (16 Hours)

Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints. Solution of LPPs by simplex method - maximization and minimization

cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. The dual problem : Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions(excluding mixed constraints LPPs). Economic interpretation of the dual.

Suggested Readings:(Latest Editions must be used)

1. *N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd*
2. *C. Chiang and Kevin Wainwright, Fundamental Methods of Mathematical Economics, McGrawHill*
3. *Antthony, M., & Biggs, N. Mathematics for Economics and Finance. Cambridge: Cambridge University Press.*
4. *Kapoor, V. K., & Sancheti, D. C. Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.*
5. *Sharma, S. K., & Kaur, G. Business Mathematics. Delhi: S. Chand Publishing.*
6. *J. K . Thukral, Business Mathematics, World Book Depot*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Identify a small business problem with its probable alternative solutions. Segregate the variables affecting the alternatives under consideration and assess the functional relationship of these variables with the alternatives and with each other
- Develop a matrix for a business case and assess how the use of matrices can help in deciding about competing alternatives both under constrained and unconstrained situations.
- Apply linear programming techniques on a business problem and try to attempt it using solver in Spreadsheets.

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Program level Outcomes →	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO 6
CO1	1	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO2	2	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO3	2	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO4	2	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO5	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
AVG	2	3	3	3	1	1	1	1	3	3	3	3	1	3	1

BCOM 107 Entrepreneurial Mindset (NUES) L-02,T-0Credits - 02

Objective: To provide a foundation for basic entrepreneurial skills and to acquaint them with the world of entrepreneurship and inspire them to set up and manage their businesses.

Course Outcomes: After completion of the course, Students will be able to-

CO1. Understand the basic concepts of entrepreneur and his role in economy.
CO2. Efficient usage of entrepreneurial skills in decision making.
CO3. Knowledge about how to search new opportunities and scanning business environment
CO4. Knowledge about how to development business plan, identifying sources of finance and legal requirements for starting business.

Course Contents:

Unit I Introduction (07 Hours)

The Entrepreneur; Theories of Entrepreneurship; Characteristics of successful entrepreneurs, myths of entrepreneurship; entrepreneurial mindset- creativity (steps to generate creative ideas, developing creativity) and innovation (types of innovation)

Unit II Promotion of a Venture and Writing a business plan (08 Hours)

Opportunity Analysis; External Environment Analysis Economic, Social and Technological Analysis. Business plan- What is business plan, parts of a business plan. Writing a Business Plan.

Unit III Entrepreneurship Support: **(07 Hours)**

Entrepreneurial Development Programmes (EDP): EDP, Role of Government in Organizing EDPs. Institutions supporting small business enterprises: central level, state level, other agencies, industry associations.

Unit-IV Understanding the Business (08 Hours)

Presenting a business plan, project on Startup India or any other government policy on entrepreneurship, discussion on why Startup fails, role of MSME etc., Discussion on role of entrepreneur in economic growth, discussion on technology parks.

Note: Case study discussion on successful Indian entrepreneurs.

Suggested Readings: (Latest Editions must be used)

1. *Charantimath -Entrepreneurship Development and Small Business Enterprise, Pearson Education.*
2. *Bamford C.E - Entrepreneurship: A Small Business Approach, McGraw Hill Education.*
3. *David, Otis- A Guide to Entrepreneurship, Jaico Books Publishing House, Delhi.*
4. *T. N. Chhabra,* Entrepreneurship Development *(Latest ed.). New Delhi: Sun India Publications.*
5. *S. S. Khanka,* Entrepreneurial Development , *S. Chand & Company Ltd.*

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Program level Outcomes →	**Programme Outcomes**														
	PO 1	PO 2	PO 3	PO4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO 6
CO1	3	3	3	3	3	3	3	3	1	3	3	3	1	3	1
CO2	3	2	3	3	3	3	3	3	1	3	3	3	1	3	1
CO3	3	3	3	3	3	2	2	3	1	3	3	3	1	3	1
CO4	3	3	3	3	3	2	2	3	1	3	3	3	1	3	1
AVG	3	2.75	3	3	3	2.5	2.5	3	1	3	3	3	1	3	1

BCOM 109 English Language and Business Communication L-02, T-0 Credits-2

Objective: The course aims to enhance English language proficiency and business communication skills in students focusing on better articulation and clarity of presentation with professional communication practices. Students will develop competency in both oral and written English while also learning professional drafting and documentation both in digital and traditional environments.

Course Outcomes: After completion of the course, students will be able to:

CO 1. Demonstrate proficiency in English language fundamentals including grammar, vocabulary, and pronunciation for professional contexts.
CO 2. Apply effective reading comprehension and writing skills in business and financial communications.
CO 3. Draft various forms of business correspondence and financial communications with accuracy and clarity.
CO 4. Develop confidence in spoken English through presentations, discussions, and professional interactions.
CO 5. Utilize modern communication tools and platforms effectively while maintaining professional English language standards.

Course Contents:

Unit 1: English Language Fundamentals and Business Communication Basics (07 Hours)

Grammar essentials for professional communication: sentence structure, tenses, voice, and reported speech, Common errors in business English and their corrections, Meaning, importance and process of communication, Principles of effective communication, Cross cultural issues in global communication, ethical and legal issues in communication, Professional communication etiquette and protocols.

Unit 2: English Language Skills and Financial Communication (8 Hours)

Reading comprehension for business texts and financial documents, Summarizing and paraphrasing techniques for business contexts, Business, commercial and managerial vocabulary – terms used in trade, banking, finance, and commerce, Reading and interpreting financial statements and annual reports, Financial correspondence: loan applications, credit requests, financial inquiries, Regulatory compliance communication. Presenting Business Plans, Multimedia Corporate Presentations.

Unit 3: Spoken English and Business Correspondence (07 Hours)

Oral communication skills: articulation, fluency, and confidence building, Group discussions and debate techniques for business scenarios, Interview skills and telephonic conversations, Official business letters: inquiries, complaints, adjustments, collection letters, Invitation for tenders and quotations, Purchase orders and delivery confirmations, Internal communications: circulars, notices, agenda preparation, Minutes of Meeting, Customer

service correspondence and complaint handling, Professional email communication and etiquette.

Unit 4: Stakeholder Communication and Digital Business Tools (08 Hours)
Communication with different stakeholders: customers, suppliers, employees, investors, Website content management to attract traffic, Customer Relationship Management (CRM) communication strategies, Professional networking platforms (LinkedIn) and Social Media for business development, Virtual meeting platforms and remote work communication tools; Video conferencing etiquette and virtual team management, Privacy and data security issues in business communication, Conflict resolution and negotiation communication in business settings.

Suggested Readings:(Latest Editions must be used)

1. *Lesikar, R. et al. Business Communication: Making Connections in a Digital World, Mc Graw Hill India*
2. *Krisan et al, Effective Business Communication, Cengage Learning*
3. *Andrews, D. C., & Andrews, W. D. Management Communication: A Guide. Boston: Cengage Learning.*
4. *Canavor, N. Business Writing in the Digital Age. California: SAGE Publications.*
5. *Locker, K., & Kaczmarek, S. Business Communication: Building Critical Skills. New York: Mc Graw Hill Education.*

Recommended Projects: The students may attempt the following for enhanced learning:

- Analyze sample letters of all types and decipher the difference of use of words and emphasis in each type.
- Collate good professional words and create a database of various terms used in business documentation.
- Analyze the website of business organizations to understand the difference in messaging from each one.
- Examine the social media account of an organization and comprehend the sales techniques inherent in their characteristics.
- Evaluate the traffic on the website of an organization and the significance of key words in the website content

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as ‘Low’ to ‘High’, all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows;

Program level Outcomes →	PO1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PS O3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	1	3	3	2	1	1	1	1	1	1	1	3
CO2	3	3	2	2	3	3	3	1	1	1	3	1	1	1	3
CO3	3	3	1	1	3	3	1	1	3	1	1	1	1	3	3
CO4	3	3	3	3	3	1	3	1	3	1	1	1	1	3	3

CO5	3	3	1	3	1	1	3	1	3	3	1	1	1	3	1
AVG	3	3	1.8	2	2.6	2.2	2.4	1	3	1.4	1.4	1	1	2.2	2.6

BCOM 111 Computer Applications for Commerce L-02, T-0 Credits -2

Objective: The course aims to provide students with the skills to utilize computer applications for document creation, data analysis, presentations, and database management, while understanding the role of IT across various sectors and associated security concerns.

Course Outcomes: After completion of the course, students will be able to:

CO1. Use computers and other devices to perform basic operations of creating documents and spreadsheets with data

CO2. Use computer applications to perform advanced word processing tasks and create effective business presentations with MS PowerPoint

CO3. Perform mathematical, logical, and other functions on a data set using MS Spreadsheets

CO4. Design and manage databases using RDBMS concepts, data modeling, normalization, and MS Access tools.

CO5: Analyze the application of information technology across various sectors and evaluate associated security issues.

Course Contents:

Unit 1: Introduction (07 Hours)

Introduction to Computer- Parts of Computers, Servers, Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types, Networking – LAN, WAN, WWW and Wireless; Computer & Mobile Operating System, Application Usage of payment gateways. Basic terminology of databases and communication through the Internet.

Unit 2: Introduction to essential tools (08 Hours)

Introduction to facilities & commonly used features of word, Power Point, Spreadsheets.
Word Processing: Creating word document with images, tables, hyperlinks, Mail Merge including linking with Access Database, Creating Macros -Sending Email from Word, Import / Export of files, Converting Word Document to Web Document, PDF files; PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Graphs, Adding the Transitions with timings and sound to the Slide Show Designing Corporate Presentations; Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range; Mathematical, Statistical and Financial Functions.

Unit 3: RDBMS Concepts & Access (08 Hours)

RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization. Access Creating Databases & Tables – An Introduction; Event Handling & Report Generation; Using Macros; Using Queries through Case Study.

Unit 4: Information Technology and Society (07 Hours)

Application of information Technology in Railways, Airlines, Banking, Online Banking System, Insurance, Inventory Control, Financial systems, Hotel management, Education,

entertainment and health, Security issues in information technology.

Suggested Readings:(Latest Editions must be used)

1. *Behl, R, Introduction to Information Technology, Mc Graw Hill Publication*
2. *Goyal, Anita, Computer Fundamentals, Pearson Education.*
3. *Joseph A Brady and Ellen F Monk, Problem Solving Cases in Excel, Thomson Le Learning*
4. *Tanenbaum A.S., Computer Networks, Pearson Education*
5. *Rajaraman, V. Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning.

- Prepare a password protected word document with tables, images, hyperlinks and convert it into password protected PDF with live hyperlinks.
- Create a spreadsheet with data and perform basic mathematical and financial operations using formulae.
- Prepare a PowerPoint Presentation with animations, timed transitions, music, embedded videos and hyperlinks.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program level Outcomes →	PO1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PS O1	PS O 2	PSO 3	PSO 4	PS O5	PSO 6
CO1	1	2	3	3	3	3	1	1	1	3	3	2	1	3	3
CO2	1	1	2	3	3	1	1	1	1	1	1	1	1	3	2
CO3	3	3	1	3	3	1	1	1	1	3	1	1	1	3	3
CO4	3	3	3	3	3	1	1	1	1	3	3	3	3	3	3
AVG	2	2.25	2.25	3	3	1.5	1	1	1	2.5	2	1.75	1.5	3	2.75

BCOM 113 Indian Knowledge Systems L-02, T-0, Credits -2

Objective: The course aims to provide students with the knowledge of India Traditions and heritage and its impact on education and philosophy.

Course Outcomes: After completion of the course, students will be able to:

CO1. Understand the philosophical and traditional context for the evolution of Indian culture and civilization.
CO2. Understand the basics of religion and spirituality, ancient Indian values and practices applicable in modern world.
CO3. Analyze the enriched scientific Indian heritage integrated into commerce
CO4. Explore the contribution from ancient Indian system to modern science, engineering, technology, health and well-being.

Course Contents:

Unit 1: Overview of Indian Knowledge (8 Hours)

Philosophy: The Vedic Tradition, Upanishad and Classical Indian Darshanas, Indian Culture & Civilization – Different stages in the evolution of Indian Culture, Distinctive features of Indian culture, Components of Culture and Indian Music and Dance.

Unit 2: Spirituality (8 Hours)

Spirituality vis-à-vis religion, Concept of Maya (Illusion) – Advaita Vedanta, Meaning, scope and implications at work, Concept of Dharma: varna ashram dharma, swadharma, Concept of karma – meaning and importance to managers, corporate karma. Concept of Vasudhaiva Kutumbakam

Unit 3: Integrating Indian Knowledge System into Commerce (8 Hours)

Introduction to Arthashastra by Kautilya, Traditional Knowledge Digital Library (TKDL), Geographical Indications of Goods.

Unit 4: Science, Engineering and Technology in IKS (6 Hours)

Mathematics, Health and Wellbeing, Astronomy, Engineering and Technology: Metals and Metalworking, Town Planning, Architectural Engineering: Vastu Shastra and Shilpa Shastra.

Suggested Readings:(Latest Editions must be used)

1. *Prof. B Mahadevan, Textbook on IKS, IIM Bengaluru*
2. *Kapur K and Singh A.K. Indian Knowledge Systems, Vol. 1. Indian Institute of Advanced Study, Shimla.*
4. *Nair, Shantha N. Echoes of Ancient Indian Wisdom. New Delhi: Hindology Books.*
5. *Dr. R. C. Majumdar, H. C. Raychaudhuri and Kalikinkar Datta: An Advanced History of India (Second Edition) Macmillan & Co., Limited, London.*
6. *Rao, N. The Four Values in Indian Philosophy and Culture. Mysore: University of Mysore.*

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program level Outcomes →	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	1	1	1	1	1	3	1	3	1	1	2	3	1	3	1
CO2	3	1	3	1	1	3	1	3	1	1	2	3	1	3	1
CO3	1	1	1	2	1	3	1	3	1	1	2	3	1	3	1
CO4	2	1	3	1	1	3	1	3	1	1	2	3	1	3	1
AVG	1.7	1	2	1.5	1	3	1	3	1	1	2	3	1	3	1

BCOM 115: Computer Applications for Commerce (Lab) L-0, P-02, Credit-1

Objective: The course aims to provide students hands-on experience in using computer applications for creating documents, analyzing data, designing presentations, managing databases, and exploring IT applications across sectors with a focus on security issues.

This Lab would be based on the course **BCOM 111: Computer Applications for Commerce**

Unit1: Introduction to MS-Word: **(07 hours)**
Introduction to Word Processing, it's Features, Formatting Documents, Paragraph Formatting, Indents, Page Formatting, Header and Footer, Bullets and Numbering, Tabs, Tables, Formatting the Tables, Finding and Replacing Text, Mail Merging.

Unit 2: Introduction to MS-Excel: (08 hours)
Introduction to Electronic Spreadsheets, Entering Data, Entering Series, Editing Data, ranges, Formulae, Formatting Data Creating Tables, Graphs and charts, Mathematical functions, Statistical functions, date and time functions, Text functions, financial functions, analyze data with Pivot tables, create and manage scenarios and summaries.

Unit 3: Introduction to MS PowerPoint: (07 hours)
PowerPoint, Features of MS PowerPoint Clipping, Slide Animation, Slide Shows, Formatting.

Unit 4: Introduction to DBMS (Using SQL): (08 hours)
Creation of tables, insertion, deletion, updation of data, sql queries using select, updation of table structure using alter and drop, SQL clauses (where, having, group by), aggregate operators.

SEMESTER - II

BCOM 102 **Corporate Accounting** **L-04, T-0Credits-4**

Objective: The course aims to help students to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Course Outcomes: After completion of the course, students will be able to:
CO1. Account for equity and debt capital of a company.
CO2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.).
CO3. Analyze revisions in the balance sheet after Internal Reconstruction of company.
CO4. Develop proficiency in the process of e-filing of annual reports of companies.

Course Contents:

Unit 1: Accounting for Share Capital & Debentures (14 Hours)

Accounting for Equity and Debt Capital – call money, premium, discount, forfeiture, surrender, redemption, advance and arrears**.** Issue and Pro-rata allotment of shares; concept & process of book building; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures. *(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)* Accounting treatment for alteration of share capital and reduction of the share capital; Accounting treatment of internal reconstruction , Preparation of balance sheet after Internal Reconstruction. Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

Unit 2: Preparation of Financial Statements (16 Hours)

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet.

Unit 3: Amalgamation of Companies (14 Hours)

Concepts Amalgamation and Business Combination of companies; Consideration / purchase price for amalgamation/ business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS103.

Unit 4: Corporate Financial Reporting (16 Hours)

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises.

Note: Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

Suggested Readings:(Latest Editions must be used)

1. *Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. Corporate Accounting. New Delhi: Vikas Publishing House.*
2. *Jain, S. P., & Narang, K. L. Corporate Accounting. New Delhi: Kalyani Publishers*
3. *Tulsian, P. C., &Tulsian, B. Corporate Accounting. S. New Delhi: Chand Publishing.*
4. *Monga, J. R. Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.*
5. *Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.*
6. *Sehgal, A. Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Evaluate the details and disclosures made in the prospectus issued by reputed Companies
- Examine the annual reports of an organization to check the compliance with the applicable accounting standards (AS and Ind AS)
- Prepare financial statements using a set of transactions through a software.
- Analyze the mandatory and voluntary disclosures made in the annual reports of reputed companies

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program level Outcomes →	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO 8	PO 9	PSO1	PSO 2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	1	1	1	1	2	3	3	3	3	3	1
CO2	3	3	3	3	1	1	1	1	2	3	3	3	3	3	1
CO3	3	3	3	3	1	1	1	1	3	3	3	3	3	3	1
CO4	3	3	3	3	1	1	1	1	1	3	3	3	3	3	1
AVG	3	3	3	3	1	1	1	1	2	3	3	3	3	3	1

BCOM 104 **Business Statistics** **L-4, T-0Credits -4**

Objective: The course aims to train the students to use basic statistical tools to summarize and analyze quantitative information and use it for business decision making.

Course Outcomes: After completion of the course, students will be able to:

CO1. Analyze data characteristics and apply appropriate statistical tools for effective decision-making in organizations.
CO2. Apply probability concepts to discrete and continuous random variables in a business decision context.
CO3. Examine relationships between the variables using correlation and regression analysis.
CO4. Analyze macroeconomic data using index numbers.
CO5. Decipher the trends in time series data and interpret it for business decisions.

Course Contents:

Unit 1: Statistical Data and Descriptive Statistics (14 Hours)

Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data. Measures of Central Tendency; Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean; Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation; Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

Unit 2: Probability and Probability Distributions (16 Hours)

Theory and approaches of probability. Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability distributions; Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution; Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution; Normal distribution: Properties of Normal curve and computation of Probabilities and applications.

Unit 3: Simple Correlation and Regression Analysis (16 Hours)

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

Unit 4: Index Number and Time Series Analysis (14 Hours)

Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Tests of adequacy of index numbers; Base shifting, splicing and deflating; Time Series Data; Components of time series; Additive and Multiplicative models.

Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa

Suggested Readings:(Latest Editions must be used)

1. *Blumann, Elementary Statistics, 9th Edition, McGraw Hill*
2. *Vohra, N. D. Business Statistics, New Delhi: McGraw-Hill Education India.*
3. *Anderson, D. R. Statistics for Students of Economics and Business Boston: Cengage Learning.*
4. *Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.*
5. *Hazarika, P. A Textbook of Business Statistics. New Delhi: S. Chand Publishing.*
7. *Thukral, J. K. Business Statistics, New Delhi: Taxmann Publication.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Download sample data from Database,e.g. Kaggle.com.com and use it to conduct descriptive statistical analysis
- Use Data from BSE and NSE to understand Index numbers
- Download data from data.gov.in and conduct correlation and regression analysis and time series analysis

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Program level Outcomes →	PO1	PO2	PO3	PO4	PO 5	PO 6	PO 7	PO 8	PO 9	PS O1	PSO 2	PS O3	PSO 4	PS O5	PS O 6
CO1	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO2	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO3	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO4	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO5	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
CO6	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1
AVG	3	3	3	3	1	1	1	1	3	3	3	3	1	3	1

BCOM 106 Management Practices and Organisational Behaviour L-04, T-0, Credits - 4

Objective: The course aims to give an understanding to students about the basic management concepts, principles and practices and the factors that drive human behavior in an organization.

Course Outcomes: After completion of the course, students will be able to:

CO1. Examine the evolution of thoughts and approaches to the modern concept of management.
CO2. Comprehend the process of Management in the context of organizations and their environment.
CO3. Explain the needs and drives of an individual through theories of Motivation.
CO4. Analyze the role of a leader and significance of teamwork in an organization.
CO5. Observe human personality and its influence on behavior.

Course Contents:

Unit 1: Introduction (14 Hours)

Management: Concept and Need, Managerial Functions – An overview; Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Business Process Re-engineering.

Unit 2: Planning and Organizing (14 Hours)

Types of Plans; Strategic planning; Environmental Analysis and diagnosis (Internal and external environment) Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Types of Organization Structures, Emerging Organization Structures.

Unit 3: Personality, Perception and Attitudes (16 Hours)

Personality- Type A and B, Big Five personality types, Factors influencing personality. Learning- Concept, Learning theories, and reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence. Values and Attitudes- Concept and types of values: Components of attitude, job related attitudes.

Unit 4: Motivation and Leadership (16 Hours)

Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivationtheories - Maslow's Need-Hierarchy Theory; Hertzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and Importance; Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies, Transactional Analysis, Organizational Culture and climate- Concept and determinants of organizational culture.

Suggested Readings:(Latest Editions must be used)

1. *Robbins, S. P., Mary Coulter, Management, Pearson, New Delhi India*
2. *Stoner, J. A. F., Freeman, R.E., Kodwani, A.D. et al, Management, Pearson New Delhi, India*
3. *Terry, G. R.. Principles of Management. Homewood, California: Richard D. Irwin Inc.*
4. *Luthans, F. Organizational Behaviour. McGraw Hill India*
5. *Robbins, S. P., & Judge, T. A. Organizational Behaviour. Pearson Education, New Delhi, India*

Recommended Projects: The students may be encouraged to attempt the following for enhanced learning:

- Study the organizational structure of a business organization and analyze the different managerial levels and functions.
- Participate in any event of any committee of the institution to decipher the concepts of authority, delegation, and decentralization and control at various stages of the event.
- Examine various types of Leadership Styles in the form of Role Play by studying real life leaders from the corporate world.

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program level Outcomes →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	2	3	2	3	3	1	3	2	1	1	1	1	2	1	3
CO2	3	3	3	3	3	1	3	3	3	3	1	1	2	1	3
CO3	3	1	3	3	3	1	3	1	1	1	1	1	2	1	3
CO4	2	3	1	3	3	1	3	1	1	1	1	1	2	1	3
CO5	1	2	3	3	3	3	3	1	1	1	1	1	2	1	3
AVG	1.85	2.14	2.29	2.86	3	1.86	3	1.4	1.2	1	1	1	2	1.57	3

BCOM 108 English Creative Writing and Report Presentation L-2, T-0 Credits -2

Objective: To develop comprehensive written communication skills by integrating academic writing, creative expression, and professional report presentation capabilities essential for commerce graduates, emphasizing practical application of writing skills in business contexts while fostering creative thinking and effective communication strategies.

Course Outcomes: After completion of the course, students will be able to:

CO1. Demonstrate proficiency in various forms of academic and business writing, including research papers, policy briefs, and financial reports
CO2. Apply creative writing principles to enhance business communication and develop engaging content for professional contexts
CO3. Create structured, professional reports with effective data representation and critical analysis
CO4. Integrate digital communication tools and modern presentation techniques for diverse business audiences
CO5. Develop critical thinking skills through analytical writing and creative problem-solving approaches

Course Contents:

Unit 1: Foundations of Professional Writing (07 Hours)

Writing process: brainstorming, drafting, revising, proofreading and editing for business contexts, Literature Review, Professional Formatting and Referencing,Business Communication Basics: email etiquette, professional correspondence, executive summaries, Financial Report Writing and Business Proposals, Writing exercises: Abstract, research paper, peer review.

Unit 2: Report Writing and Data Presentation (08 Hours)

Introduction to report writing: types and objectives for business contexts, Components of Academic Report, Arriving at a Research Question, Data representation: tables, charts, graphs, and infographics, Advanced Reporting: white papers, policy briefs, market research reports, Digital tools for data visualization and presentation.

Unit 3: Creative Writing for Business Application (07 Hours)

Meaning and Significance of Creative Writing in Professional Context, Creative Writing Fundamentals: Narrative Techniques, Character Development, Plot Structure, Literary Devices and Business Storytelling, Business-Oriented Creative Writing: Brand Storytelling, Marketing Narratives, Corporate Blogging, Genre Exploration: Business Fiction, Corporate Memoirs, Case Study Development, Social Media Content Strategy and Creation.

Unit 4: Digital Communication and Modern Presentation (8 Hours)

Contemporary Writing Trends: ,Web Content Writing, SEO Basics and Blog Writing for professional platforms, , Script Writing for business presentations and videos, Copywriting for marketing and advertising,, Digital Presentation Skills: PowerPoint, interactive tools,

video presentations, Advanced Communication: grant writing, research proposals, technical documentation, Crisis Communication Writing, Analytics and Content Optimization: performance measurement, audience analysis, A/B testing, Ethics in business communication and data presentation

Suggested Readings:(Latest Editions must be used)

1. *Frodesen, Jan & Wald, Margi. Exploring options in academic writing: Effective vocabulary and grammar use. Ann Arbor: The University of Michigan Press.*
2. *Belcher, W. L. Writing Your Journal Article in Twelve Weeks: A Guide to Academic Publishing Success. University of Chicago Press.*
3. *Swales, John M., & Feak, Christine B. Academic writing for graduate students: Essential tasks and skills. Ann Arbor: The University of Michigan Press.*
4. *Cohen, R. F., & Miller, J. L. Longman Academic Reading Series 4. White Plains, NY: Pearson Education.*
5. *Abrams, M.H. Glossary of Literary Terms. Boston: Wadsworth Publishing Company.*
6. *Bell, Julia and Magrs, Paul. The Creative Writing Course-Book. London: Macmillan.*

Recommended Projects: Students may be encouraged to write the following for enhanced learning:

- Business Case Study with Creative Narrative Elements
- Digital Marketing Campaign with complete content strategy
- Financial Analysis Report with data visualization and executive presentation
- Policy Brief on Contemporary Business Issue
- Creative Business Proposal using innovative storytelling techniques

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program level Outcomes →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	1	1	1	3	3	1	1	1	3	1	1	1	1	2	3
CO2	1	1	1	3	3	1	1	1	3	1	1	1	1	1	3
CO3	1	1	1	3	3	1	1	1	3	1	1	1	1	1	3
CO4	1	1	1	3	3	1	1	1	3	1	1	1	1	1	3
CO5	1	1	1	3	3	1	1	1	3	1	1	1	1	2	3
AVG	1	1	1	3	3	1	1	1	3	1	1	1	1	1.6	3

BCOM 110 Business Analytics L-02, T-0 Credits -2

Objective: This course aims to equip students with foundational knowledge and practical skills in business analytics, including data preparation, visualization, descriptive statistics, and predictive modeling, enabling data-driven decision-making in a business context.

Course Outcomes: After completion of the course, students will be able to:

CO1. Understand the basics of business analytics, data types, and the role of analytics and big data in decision-making.
CO2. Use spreadsheet tools to clean, organize, summarize, and visualize data for analytical insights
CO3. Explore use of data in evolving business practices and processes
CO4. Understand Models for Data preparation
CO5. Examine the impact of Data Analytics

Course Contents:

Unit 1: Introduction to Business Analytics (07 hours)

Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.

Unit 2: Data Preparation, Summarisation and Visualisation (08 hours)

Data Preparation and Cleaning, Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Moving Averages, Finding the missing value from data; Summarisation; Data Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards.

Unit 3: Descriptive Statistics (07 hours)

Data description: Measure of Central Tendency, Measure of Dispersion, Relationship between variables: , Standard Deviation, variance, Covariance.

Unit 4: Predictive modelling and analysis (08 hours)

Logic driven modelling, strategies for building predictive models, data driven modelling; Correlation Predictive Linear Regression and coefficient of determination, Multivariate Regression, Logistic regression.

Suggested Readings: (Latest Editions must be used)

1. *Evan, J.R, Business Analytics. Pearson*
2. *RN Prasad and Seema Achary. Fundamentals of Business Analytics, Wiley. India.*
3. *Purba Halady Rao. Business Analytics: An application focus, PHI.*
4. *Gert H.N. Laursen and Jasper Thorlund. Business Analytics for Managers: Taking Business Intelligence Beyond Reporting. Wiley.*

5. *Mize, Edward. Data Analytics: The Ultimate Beginners' Guide to Data Analytics. CreateSpace Independent Publishing.*

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program level Outcomes →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8	PO 9	PSO1	PSO 2	PSO3	PSO4	PSO5	PSO 6
CO1	2	3	3	3	1	1	1	1	3	3	3	1	3	1	3
CO2	2	3	3	3	1	1	1	1	3	3	1	1	3	1	1
CO3	2	3	3	3	1	1	1	1	3	3	1	1	3	1	1
CO4	2	3	3	3	1	1	1	1	3	3	1	1	3	1	1
CO5	2	3	3	3	1	1	1	1	3	3	3	1	3	1	1
AVG	2	3	3	3	1	1	1	1	3	3	1.8	1	3	1	1

BCOM 112 Digital Technologies for Commerce (Basics of AI & ML) L-2, T-0Credits -2

Objective: The course aims to provide students with a foundational understanding of artificial intelligence and machine learning, their applications in solving business problems, ethical considerations, and the analysis of various ML models, while exploring their evolution and impact on modern life.

Course Outcomes: After completion of the course, students will be able to:

CO1. Understand the applications of artificial intelligence techniques in solving business problems.
CO2. Analyze Ethical issues in AI Applications
CO3. Understand the principles of Machine Learning
CO4. Analyse Models of Machine Learning
CO5. Explore impact and evolution of AI and ML in modern life

Unit 1: Introduction to AI and ML (7 Hours)

AI: Definitions, history, and scope; ML: Definitions, relation to AI, and key differences; Types of ML: Supervised, Unsupervised, Reinforcement Learning; Applications of AI and ML: Real-world use cases (e.g., healthcare, finance, autonomous vehicles); Ethical Concerns in AI: Bias, fairness, privacy, and accountability, Future of AI: Emerging trends (e.g., Generative AI, AI in robotics).

Unit 2: Data Basics for ML (7 Hours)

Understanding Data: Types of data (structured, unstructured), datasets, and features; Data Preprocessing: Handling missing data, normalization, scaling, and encoding categorical variables; Exploratory Data Analysis (EDA): Visualizing and summarizing data.

Unit 3: Supervised and Unsupervised Learning (8 Hours)

Regression: Linear Regression; Logistic Regression, Cognitive Learning: Information Based, Similarity based, Probability based, Error based; Model Evaluation: Train-test split, accuracy, precision, recall, F1-score, ROC-AUC curve; Clustering: K-Means; Applications: Customer segmentation, anomaly detection.

Unit 4: Neural Networks and Deep Learning (8 Hours)

Introduction to Neural Networks: Perceptrons, activation functions, layers; Deep Learning Basics: Overview of Convolutional Neural Networks (CNNs) and Recurrent Neural Networks (RNNs); Applications: Image recognition, natural language processing.

Suggested Readings: (Latest Editions must be used)

1. *Kevin Warwick, Artificial Intelligence: The Basics, Routledge.*
2. *John Paul Mueller and Luca Massaron, Artificial Intelligence for Dummies, John Wiley & Sons*
3. *A Brief History of Artificial Intelligence: What It Is, Where We Are, and Where We Are Going, Michael Wooldridge Flatiron Books*

4. *Oliver Theobald, Machine Learning for Absolute Beginners: A Plain English Introduction, Scatterplot Press*
5. *Alexander Jung, Machine Learning the Basics, Springer Singapore*

Recommended Projects: Students may be encouraged to conduct the following for enhanced learning:

- Identify a business problem that may be resolved using automated processes
- Explore at least 5 different Generative AI applications being used
- Explore the legal regulations surrounding AI and ML tools being used by people at large
- Explore the Digital Data Privacy and Protection Rules in India and the world

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program level Outcomes →	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PS O1	PSO 2	PS O3	PS O4	PSO 5	PSO 6
CO1	2	3	1	3	1	3	1	1	3	3	3	3	3	3	3
CO2	2	3	1	3	1	3	1	3	3	3	3	3	3	3	3
CO3	2	3	1	3	1	3	1	1	3	3	3	3	3	1	1
CO4	2	3	1	3	1	3	1	3	3	3	3	3	3	2	1
CO5	2	3	1	3	1	3	1	3	3	3	3	3	3	3	3
AVG	2	3	1	3	1	3	1	2.2	3	3	3	3	3	2.4	2.2

BCOM 114 Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship Credits - 4

The Assessment of Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship shall be as follows.

Internal Assessment	-	40 Marks
External Assessment (Viva Voce)	-	60 Marks

Guidelines for Internal Assessment

1. The student has to submit the certificate of training/ Apprenticeship.
2. Every student has to submit a spiral-bound report to showcase the work done and learning during the internship/apprenticeship and must appear for the End Term Viva.
3. The guidelines for the report are to be designed by every institution.
4. All the records are to be maintained by each institute and they should be able to produce whenever required by the university.
5. The duration of the training/apprenticeship will be the winter semester.
6. The course may be offered by having an industry expert within campus/college and guide students on projects within the premises or students doing live projects in industry either offline (outside of classes) or online.
7. The institute must appoint an **internal faculty mentor for each student** in order to monitor/ assess the training/apprenticeship and award internal marks.

Note:

i. Each student is required to complete a minimum of 60 hours of training, which can be undertaken in segments (on weekends, evenings), spread across the first and second semesters, or completed in one continuous session.
ii. The university shall conduct external viva of 60 marks at the end of the semester.

BCOM 116 **Business Analytics (Lab)** **L-0, P-02, Credits-1**

Objective: The lab aims to provide practical experience in understanding types of data analytics, utilizing business data for decision-making, applying data preparation models, and evaluating the impact of data analytics on evolving business practices.

This Lab would be based on the course **BCOM 110 Business Analytics**

Unit 1: Exploring Data **(7 hours)**
Exploring data using Pivot Tables, Pivot Charts, look-up Functions, Data Validation and What if analysis functions in spreadsheets for data visualization. . Showcase their understanding of the basics of Spreadsheet: Organizing data with Spreadsheet – Performing simple computations and aggregations using Spreadsheet - Working with Summing and other Reporting functions in Spreadsheet - Working with pivot tables and charts - Using Spreadsheet for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips – Display tips - Keyboard shortcuts – Mouse shortcuts - Standardized layouts - Understanding table-based and spreadsheet-based layouts.

Unit 2: Pivot Tables and Data Visualization **(09 Hours)**
Showcase their understanding of data cleansing techniques using External Data – Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data – Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts – Boxplots - Treemap and Sunburst charts.

Unit 3: Functions in Excel and Descriptive Statistics **(07 Hours)**
Hands-on exercises on using Look-up functions, data validation and what if analysis in spreadsheets, Descriptive Statistics, demonstrate analysis with Case Studies to perform basic analytics

Unit 4: Predictive Analytics **(07 Hours)**
Create Linear Regression Models (Simple and Multiple) using Spreadsheet, Interpretation of results. Applying tests for heteroscedasticity and multi-collinearity.

SEMESTER - III

BCOM 201 Cost Accounting L-4, T-0Credits-4

Objective: The course aims to develop proficiency in students towards costing techniques with the aim of cost control and cost management.

Course Outcomes: After completion of the course, students will be able to:
CO1. Determine components of cost of production inventory and prepare a cost statement.
CO2. Compute unit cost, employee cost, overheads and treat different types of overheads.
CO3. Assess cost under job costing, batch costing, process costing. Contract costing and service costing.
CO4. Evaluate contract costs, service costs and activity-based costs for cost management and control.

Course Contents:

Unit 1: Concept and Nature of Cost Accounting (14 Hours)
Concept and significance of cost and costing. Cost classification. Costing System. Cost unit, Cost Center, Preparation of Cost Sheet for manufacturing and service sector. Material Cost-Direct and indirect material, Valuation of materials, Level Setting, Inventory control: Just in Time (JIT), Kanban, Kaizen. Economic Order Quantity (EOQ).

Unit 2: Employee Cost and Overheads (16 Hours)
Meaning and classification of employee cost - Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control techniques. Remuneration and Incentive schemes (Rowan & Halsey Plan only). Definition. classification, treatment of Production, Administration and Selling & Distribution overheads, treatment of over & under-absorption of overheads. Treatment of Research & Development cost.

Unit 3: Methods of Costing I (16 Hours)
Meaning, application and differences between Job Costing, Batch Costing, Process costing. Determination of cost in process costing. Normal and abnormal loss and gain, Inter-process costing and profit ascertainment.

Unit 4: Methods of Costing II (14 Hours)
Methods of cost determination in contract costing, Escalation clause and cost-plus contract. Meaning and scope of Service costing, Factors in ascertaining service cost. Concept, significance and salient features of ABC; Stages and flow of costs in ABC; Application of ABC in a manufacturing organization and service industry.

Suggested Readings: (Latest Editions must be used)

1. *Maheshwari S. N., & Mittal, S. N. Cost Accounting- Theory & Problems. India: Shree Mahavir Book Depot (Publishers).*
2. *Arora, M. N. Cost Accounting: Principles & Practice. Vikas publishing house.*
3. *LaI, J. Cost Accounting. Tata McGraw-Hill Education.*
4. *Banerjec, B. Cost accounting: Theory and practice. PHI Learning Pvt. Ltd.*

5. *Kishore. M. R. Cost & Management Accounting. Taxmann Publication Pvt Ltd.*
6. *Mowen, M. M., Hansen, D. R. Introduction to. Cost Accounting. United States: South Western Cengage Learning.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:
Prepare a cost statement for manufacturing and/ or service organisation.

- Assess the cost centers and attempt cost control mechanisms.
- Suggest ideal cost system.
- Calculate impact of material consumption, usage and wastages on total material cost.
- Analyze Research& Development cost in pharmaceutical &similar industry and assign the best costing process for such industries.
- Visit a manufacturing and service industry to understand process costing, ABC concept.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6
CO1	3	3	3	2	2	2	3	1	3	2	2	3	3	1	2
CO2	2	3	3	3	2	2	2	1	3	3	3	2	3	1	3
CO3	3	3	3	3	3	3	2	2	2	3	2	3	3	2	3
CO4	3	3	3	3	2	2	3	3	2	2	2	3	3	3	2
AVG	2.75	3	3	2.75	2.25	2.25	2.5	1.75	2.5	2.5	2.25	2.75	3	1.75	2.5

BCOM 203 **Business Laws** **L-4, T-0Credits-4**

Objective: This course provides a foundational understanding of the legal framework governing business activities in India. It introduces students to key laws and regulations relevant to commercial transactions, business organizations, and financial instruments.

Course Outcomes: After completion of the course, the students will be able to:

CO1. Develop an understanding of different laws applying to business transactions.

CO2. Analyse and interpret the implications of transactions involving contractual obligations.

CO3. Comprehend the key legal aspects pertaining to setting up of a new company including rights and responsibilities of shareholders.

CO5. Utilize critical thinking skills to demonstrate rational and precise argument to various case laws

CO6. Interpret the various legal provisions to develop their own cases and examples to contribute to the field of knowledge.

Course Content

Unit 1: Indian Contract Act, 1872 **(14 Hours)**

Contract – meaning of a contract & characteristics**,** Essential Elements of a Valid Contract, Consideration, Capacity of Parties, Consent, Breach of Contract and Remedies, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Agency

Unit 2: Sales of Goods Act, 1930 **(16 Hours)**

Essential elements of Sale of Goods**,** Conditions and Warranties- Implied Conditions and Implied warranties**,** Rules of Transfer of Property in case of Specific and Unascertained Goods**,** Transfer of Property by Non-Owners**,** Performance of Contract of Sale**,** Rights of Unpaid Seller; Rights of seller and buyer**.**

Unit 3: Companies Act 2013 **(16 Hours)**

Essential characteristics of a company; Types of Companies**,** Memorandum and Articles of association, Prospectus, Kinds of Meetings; Essential elements of a Valid meeting, Directors-Remuneration, Appointment, Qualifications, Powers and Limits, Winding Up of Company, Corporate veil, Doctrine of indoor management, Doctrine of Ultra Vires.

Unit 4: Negotiable Instruments Act, 1881 **(14 Hours)**

Meaning and Types of Negotiable Instruments-Promissory note, Bill of Exchange, Cheque, Types of Endorsements, Holder and Holder In due course, Types of Crossing of cheques; dishonour of cheques. Consumer Protection Act, 2019: Unfair Trade Practices, Rights of Consumers, Consumer dispute redressal mechanisms, Offences and Penalties

Note: Case laws to be covered for relevant concepts

Suggested Readings: (Latest Editions must be used)

1. *Maheshwari, S.K and Maheshawari, S.N, A manual Of Business Law, Himalayan Publishing House*
2. *Kuchhal, M.C and Kuchhal, Vivek, Business Law, Vikas publishing House, New Delhi*
3. *Pathak, A, Legal Aspects of Business, McGraw Hill Education company*
4. *Singh, Avtar, Business Law, Eastern Book Company, Lucknow*
5. *Kapoor, N.D, Business Law, Sultan Chand , New Delhi*

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Course Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	2	2	1	1	2	1	2	2	2	2	2	1
CO2	2	3	s	2	2	1	2	2	2	2	3	1	2	2	1
CO3	3	2	1	2	2	2	1	2	1	1	2	3	1	2	2
CO4	2	2	2	2	3	1	3	2	1	3	2	2	2	2	2
CO5	2	3	2	2	3	1	1	3	2	1	1	2	3	3	2
Avg	2.5	2.5	2.2	2	2.3	2.2	2	2.3	1.5	1.8	2	2	2.2	2.3	2.3

BCOM 205 Business Research Methods L-4, T-0 Credits -3

Objective: The aim of this paper is to explore the different facets of research and to identify the various tools accessible to researchers. Additionally, it highlights how research methodology can assist business managers in making informed decisions.

Course Outcomes: After completion of the course the students will be able to:
CO1. Define and develop the research problem and research design
CO2. Gather and analyze primary and secondary data
CO3. Select sampling technique and determine sample size
CO4. Compile and present findings in a research report

Course Contents

Unit 1: Introduction (10 Hours)

Basics of Research; Scope of Business Research; Purpose of Research, Types of Research, Steps in the Research Process, Types of Research Designs and its applications, Criteria of Good Research, Scientific Thought in Research -Inductive & Deductive Reasoning Terminologies in Research : Unit of Analysis - Individual, Organization, Groups, Model building - Defining Construct, Attributes, Variables and relationships.

Unit 2: Data Collection (10 Hours)

Primary and Secondary sources of Data; Qualitative Vs Quantitative data; Source of primary data collection – Interviews, focus group discussions, observation, Survey Method. Source of Secondary data collection- internal data sources, external data sources. Questionnaire Designing: Steps in Designing Questionnaire, pilot testing, cautions in questionnaire designing.

Unit 3: Measurement (15 Hours)

Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Primary Scales of Measurement- Nominal, Ordinal, Interval, Ratio; Attitude Measurement Scales/ Attitudinal Scales : Thurston, Likert and Semantic Differential scaling, Paired Comparison, Reliability and Validity of scale. Sampling -Steps, Types, Sample Size Decision. Hypothesis Formulation and Testing: Types of parametric and non-parametric tests.

Unit 4: Report Preparation (10 Hours)

Meaning, types and layout of research report; Steps in report writing; Literature review and its significance, Citations (Styles like APA, IEEE etc), Bibliography and Annexure in report, Essentials of good research report, presentation of a report, Ethics in Research.

Suggested Readings: (Latest Editions must be used)

1. *Cooper, Donald R and Schindler, Pamela. Business Research Methods. Mc Graw Hill Education.*
2. *Deepak Chawla & Neena Sodhi, Research Methodology: Concepts and Cases, Vikas Publication.*
3. *Levin, Richard and Rubin, DS. Statistics for Management, Pearson Education.*

4. *Bell, Emma. Bryman, Alan. & Harley, Bill. Business Research methods. Oxford University Press.*
5. *Dangi, H.K. Business Research Methods. Cengage Learning.*

Recommended Projects: Students may be encouraged to use the skills developed in this course while conducting Major Research Projects in the Final Semester.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Program level Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO6
CO1	3	3	2	3	3	3	3	2	3	2	2	2	3		3
CO2	3	3	2	3	2	3	3	2	3	2	2	2	3	3	3
CO3	3	3	2	3	2	2	2	2	3	2	2	2	3	3	3
CO4	3	3	2	3	2	2	2	2	3	2	2	2	3	3	3
AVG	3	3	2	3	2.3	2.5	2.5	2	3	2	2	2	3	3	3

BCOM 207 Banking Operations L-3, T-0 Credits -3
(Skill Enhancement Courses Elective - I)

Objective: This course aims to provide students with a comprehensive understanding of banking operations, including the structure and functions of banks, regulatory frameworks, and the management of banking services and products. It also covers emerging trends and innovations in banking technology and the evolving role of banks in the digital economy.

Course Outcomes: After completion of the course the students will be able to:

CO1. Understand bank operations and evaluate their products and services.
CO2. Evaluate the regulatory framework for banking operations and financial services.
CO3. Analyze the processes involved in managing loans, credits, and non-performing assets (NPAs).
CO4. Examine the impact of digital transformation on banking operations, including internet and mobile banking.
CO5. Understand emerging technologies in banking, such as blockchain, artificial intelligence, and open banking.

Course Contents

Unit 1: Introduction to Banking Business (10 Hours)

Definition and structure of banks, the function of banks, types of Banks in India, Role , advantages and disadvantages of foreign banks, regulatory framework for banks, banking sector reforms in India, credit market reforms and instruments, the impact of global financial crises on Indian banks, Basel norms and their significance in the Indian banking context, and the role of Neobanks in the evolving banking landscape. Banking Ombudsman scheme, Small finance banks.

Unit 2: Banking Services (10 Hours)

Overview of banking products and services, types of bank accounts,Internet and mobile banking, home banking, digital and cashless transactions, electronic fund transfer systems like NEFT, RTGS, IMPS, and UPI, ATM services, debit and credit cards, payment systems, Cheque: definition, features and types of a cheque, and the rise of digital wallets, contactless payments, as a mode of transaction, emerging opportunities, standby letter of credit, international transactions and FDI remittances. Balance sheet of a Bank, special items of a balance sheet.

Unit 3: Banking Operations (10 Hours)

Cybersecurity measures in online banking, payment gateway integration, blockchain in banking operations with use cases and applications, the role of artificial intelligence (AI) and machine learning (ML) in fraud detection.

Unit 4:Loans and Advances **(15 Hours)**

Types of loans such as short-term and long-term loans, principles of loan sanctioning, introduction to NPAs (non-performing assets), their management and treatment, the Insolvency and Bankruptcy Code's role in managing NPAs, Buy Now, Pay Later (BNPL) as an emerging credit model, and the growing importance of green loans and sustainable banking finance.

Suggested Readings: (Latest Editions must be used)

1. *M. N. Gopinath, Banking Principles and Operations, Snow White Publications Pvt. Ltd*
2. *IIBF, Retail Banking & Wealth Management, Macmillan Education India*
3. *R. K. Uppal, E-Banking in India: Technology and Emerging Innovations, Bharti Publications*
4. *Moorad Choudhry, The Principles of Banking – Wiley*
5. *Peter S. Rose and Sylvia C. Hudgins, Bank Management & Financial Services, McGraw-Hill Education*

Recommended Projects:

- Analyze the impact of Basel Norms on Indian Banks
- Comparative Study of Digital Payment Systems in India
- Study the adoption of Contactless Payments Post-Pandemic
- Investigate cybersecurity challenges faced by Indian banks
- Analyze trends in NPAs across public and private banks in India
- Study the adoption of green loans in India

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Program Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO3	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	3	3	2	3	3	3	3	3	2	2	3	3
CO2	3	3	2	3	2	2	3	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	3	3	3	3	2	2	3	3	2	3
CO4	3	2	3	3	3	3	2	3	3	3	2	3	3	3	2
CO5	3	3	2	2	2	3	2	2	2	3	2	2	3	3	3
AVG	2.8	2.7	2.5	2.5	2.5	2.7	2.5	2.5	2.7	2.7	2.2	2.3	2.8	2.8	2.7

BCOM 209 Insurance Management L-3, T-0 Credits -3
(Skill Enhancement courses Elective - I)

Objective: This course aims to provide a comprehensive understanding of risk and uncertainty, insurance principles, legal frameworks, various insurance products, and the claim settlement process in the insurance sector.

Course Outcomes: After completion of the course, learners will be able to:

CO1. Comprehend the concept of risk and uncertainty and classify risks, level of risk, and explain the behavioural aspect of risk and economics of insurance.
CO2. Understandthe basic principles of insurance and practical implications.
CO3. Understand the legal framework of the insurance sector in India and its history
CO4. Explain the difference between life and general insurance products
CO5. Understand the nuances of the claim settlement process and the challenges consumers and insurers face.

Course Contents:

Unit 1: Understanding Risk (12 Hours)

Types of risk – Risk management - Objectives - Risk identification and measurement - Pooling arrangements and diversification of risk, Behavioral aspects of risk - Economics of risk and uncertainty - Risk assessment techniques and mitigation strategies, Insurable risks.

Unit 2: Fundamentals of Insurance (10 Hours)

Meaning – Definition – Features – Functions and basic principles of Insurance – Evolution of insurance – Insurance organization in India, Insurance Act 1938 (as amended) & Insurance Regulatory & Development Authority of India (IRDAI) Act. 1999- An Overview – Insurance Sector Reforms. Nationalization of life and general insurance business. Insurance as a social security tool, Re-insurance: meaning, purpose, types, Micro insurance.

Unit 3: Insurance Products & Intermediaries (13 Hours)

Essentials of an insurance contract, types of life insurance policies, government schemes in life insurance sector, General Insurance: Essentials of a general insurance contract, types of general insurance products such as motor, fire, marine, health, agriculture, cyber insurance, weather insurance, travel insurance etc. Government schemes in general insurance sector. Insurance intermediaries- brokers, agents, ombudsman, bancassurance, TPAs, actuaries- their role. Recent developments: cyber insurance, role of AI and insurance, portability, e-insurance policy, insurance repositories, InsurTech innovations.

Unit 4: Policy Claims (10 Hours)

Types of claims in life and general insurance, claim settlement process in life and general insurance- Problems in claim settlement – Consumer Protection Act 1986 (amended in 2019) relating to life insurance and general insurance claims, grievance redressal mechanisms, role of Insurance Ombudsman, cashless claim procedures in health insurance. Frauds in India.

Suggested Books: (Latest Editions must be used)

1. *Sangramsing Samorekar, Principles of Insurance, Insurance Institute of India (IC 01)*
2. *P.K. Gupta, Risk management; Insurance, McGraw Hill*
3. *M.N. Mishra and S.B. Mishra, Insurance - Principles and Practice, S.Chand; Company Ltd*
4. *Rejda, G. E.; McNamara M, Principles of Risk Management and Insurance, Pearson Education,*
5. *Alka Mittal ; Gupta S. L, Principles of Insurance and Risk Management, Sultan Chand & Sons*

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Program Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO3	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	3	3	2	3	3	3	3	3	2	2	3	3
CO2	3	3	2	3	2	2	3	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	3	3	3	3	2	2	3	3	2	3
CO4	3	2	3	3	3	3	2	3	3	3	2	3	3	3	2
CO5	3	3	2	2	2	3	2	2	2	3	2	2	3	3	3
AVG	2.8	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.8	2.6	2.2	2.4	2.8	2.8	2.6

BCOM 211 Design Thinking and Innovation L-2, T-0 Credits -2
(Ability Enhancement Course)

Objective: This course aims to equip students with design thinking fundamentals to collaboratively develop innovative, sustainable, and market-aligned entrepreneurial solutions.

Course Outcomes: After completion of the course, learners will be able to:
CO1. Understand the fundamentals of design thinking.
CO2. Apply design principles to real-world business challenges.
CO3. Work effectively in teams to ideate and refine concepts.
CO4. Design sustainable products/services aligned with market needs.
CO5. Develop entrepreneurial ideas using design thinking

Course Contents

Unit 1: Introduction to Design Thinking in Commerce (7 Hours)
Understanding Design Thinking and its relevance to commerce, Design process: traditional and innovative approaches, Exploringdesigns in business settings (case studies and examples), Empathy in commerce: understanding customer needs and market trends, Observation techniques for business improvement.

Unit 2: Conceptualization and Prototyping for Business (8 Hours)
Team formation and collaborative ideation, Visual thinking and sketching for commerce projects, Concept generation and selection for product and service design, Prototyping basics: tools and techniques, Experimenting and testing: iterative design in business solutions.

Unit 3: Sustainable and Customer-Centric Product Design (8 Hours)
Principles of sustainable design in commerce, Ergonomics and semantics in service/product creation, Integrating design thinking into business strategies, Setting specifications: customer and market alignment, Practical project: redesigning a product or service for sustainability.

Unit 4: Innovation and Entrepreneurship in Commerce: (7 Hours)
Understanding Innovation, Types of innovation, Intrapreneurship & Entrepreneurship**,** Design thinking as a tool for entrepreneurship, Intellectual property and patents in business, Business model generation using design principles, Advanced prototyping methods, Capstone project: presenting a new business idea or redesigned service.

Suggested Readings:(Latest Editions must be used)

1. *Tim Brown, Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation, HarperCollins Publishers Ltd.*
2. *Idris Mootee, Design Thinking for Strategic Innovation, John Wiley & Sons Inc*
3. *Ulrich &Eppinger, Product Design and Development, McGraw Hill*
4. *Pressman A. Design thinking: A guide to creative problem solving for everyone. Routledge*
5. *Yousef Haik and Tamer M.Shahin, "Engineering Design Process", Cengage Learning.*

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 3	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO3	2	3	3	3	3	2	3	3	3	3	3	2	2	3	3
CO2	3	3	2	3	2	2	3	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	3	3	3	3	2	2	3	3	2	3
CO4	3	2	3	3	3	3	2	3	3	3	2	3	3	3	2
CO5	3	3	2	2	2	3	2	2	2	3	2	2	3	3	3
AVG	2.8	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.8	2.6	2.2	2.4	2.8	2.8	2.6

BCOM 213 **Fundamentals of Python (Lab)** **L-0, P-04 Credits -2**

Objective: The objective of this course is to acquaint the students to understand programming fundamentals and apply fundamental problem-solving techniques for design and program applications using Python.

Course Outcomes: After completion of the course, Students will be able to:
CO1. Demonstrate knowledge of basic programming constructs in python.
CO2. Illustrates string handling methods and user-defined functions in python.
CO3. Applying data structures primitives like List, Dictionary, and tuples.
CO4. Identify the commonly used operations involved in file handling.

Course Contents:

Unit 1: Introduction to Python Programming, Control Structures and Strings (14 Hours)

Basic Introduction: Origin, Need of Python Programming, Features, program structure, identifiers, reserved words, escape sequences, IDLE-Python Interpreter; Python Programming Introduction: Variables and assignment statements, data types, Operators: Assignment, Unary, Binary, Arithmetic, Relational, Logical, Bitwise Operator and membership operator; Control Structures: if-conditional statements, if –else condition, if-elif-else condition, nested if-elif-else condition, Iteration (for Loop and while loop), Nested Loops, break and continue statement; Strings: Slicing, Membership, Built in functions (count, find, capitalize, title, lower, upper and swap case, replace, join, isspace (), isdigit(), split(), startswith(), endswith()).

Unit 2: Lists, Tuples and Dictionary (16 Hours)

Mutable and Immutable objects, List: creating, initializing, accessing, slicing, and traversing List. List operations: length, concatenation, repetition, in, not in, max, min, sum, all, any. List methods: append, extend, count, remove, index, pop, insert, sort, reverse; Tuples: creating tuples, Tuple operations: length, concatenation, repetition, membership, maximum, minimum, tuple methods: count, index; Dictionary: creating, accessing values, adding, modifying and deleting items in dictionary, Dictionary methods: len, str, clear, copy, get, update, copy. Difference between list and dictionary.

Unit 3: Functions and Modules (14 Hours)

Concept of Functions: Functions: Defining, Calling and Types of Functions, Arguments and Return Values, Formal vs. Actual Arguments, Scope and Lifetime, Keyword Arguments, Default Arguments, Recursion; Modules: importing Modules, Math and Random Module, creating your own modules, and concept of Packages.

Unit 4: Numpy, Pandas and File handling (16 Hours)

NumPy Library: introduction to NumPy, Creation of One-Dimensional Arrays, Reshaping of an Array, Element-wise Operations, Aggregate Operations, Array indexing, Array Slicing, insert Row/Columns, Append Row/Columns, Array Manipulation Operations, Multi-Dimensional Arrays, statistical operations on arrays; Pandas: Creation of Series, Dataframes,

operations- insert, modify, delete a column from dataframe, Descriptive statistics with pandas, advanced operations on Dataframe- pivot and aggregation; File handling: Types of Files (Text file, Binary Files, CSV file), Creation, writing, appending, Insertion, deletion, updating, modification of Data in into the files.

Suggested Readings: (Latest Editions must be used)

1. *Martin Brown, "Python: The Complete Reference", McGraw Hill Education*
2. *Neetu Goel, Sachin Gupta, and Pooja Thakar, "Basics of Python Programming", Arihant Publisher,*
3. *Yashavant Kanetkar, Aditya Kanetkar, "Let Us Python", BPB Publisher*
4. *Programming Python, Mark Lutz O'Reilly Media, Inc*
5. *Charles Severance , Python for Everybody: Exploring Data Using Python 3, University of Michigan*

Recommended Projects

Project:

1. Consider a showroom of electronic products, where there are various salesmen. Each salesman is given a commission of 5%, depending on the sales made per month. In case the sale done is less than 50000, then the salesman is not given any commission. Write a function to calculate total sales of a salesman in a month, commission and remarks for the salesman. Sales done by each salesman per week is to be provided as input. Use tuples/list to store data of salesmen.
   Assign remarks according to the following criteria:
   Excellent: Sales>=80000
   Good: Sales >=60000 and <80000
   Average: Sales >=40000 and < 60000
   Work Hard: Sales <40000
2. Write a Python function to find the nth term of Fibonacci sequence and its factorial. Return the result as a list.
3. Write a program that makes use of a function to accept a list of n integers and displays a histogram.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Program Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 3	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	2	3	3	3	3	2	3	3	3	3	3	2	2	3	3
CO2	3	3	2	3	2	2	3	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	3	3	3	3	2	2	3	3	2	3
CO4	3	2	3	3	3	3	2	3	3	3	2	3	3	3	2
AVG	2.8	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.8	2.6	2.2	2.4	2.8	2.8	2.6

BCOM 215 **MOOCS** **Credits-2**

Note: MOOC based courses may be taken through SWAYAM / NPTEL MOOCs platform. The student desirous of doing a MOOC based course must take approval of the MOOCs Coordinator for the same before the commencement of the semester.

To remove rigid boundaries and facilitate new possibilities for learners in education system, study webs of active learning for young aspiring minds is India's Nation Massive Open Online Course (MOOC) platform. Massive Open Online Courses (MOOCs) are free online courses which are designed to achieve the three cardinal principles of India's education policy: Access, Equity and Quality. MOOCs provide an affordable and flexible way to learn new skills, career development, changing careers, supplemental learning, lifelong learning, corporate eLearning & and deliver quality educational experiences at scale and more.

A student will have the option to earn 2 credits by completing quality –assured MOOC programme of at least 8 weeks offered on the SWAYAM portal or any other online educational platform approved by the UGC / regulatory body from time to time. Completion certificate followed by assignment and exams of opted MOOC should be submitted to respective institute for earning the course credit, i.e. 2.

For August session, tentative list of programmes will be available on the platform from May to August and for January session, tentative list of programmes will be available on the platform from October to January.

BCOM 217 Business Research Methods Lab. L-0, P-02 Credits -1

Objective: The aim of this paper is to explore the different facets of research and to identify the various tools accessible to researchers. Additionally, it highlights how research methodology can assist business managers in making informed decisions.

This Lab would be based on the course **BCOM 205 Business Research Methods**

Unit 1: Introduction (7 Hours)
Designing effective questionnaires for primary data collection based on the selected research topic (Google Forms). Conduct survey (online or offline) Introduction to software (Excel/SPSS/R): Interface, functionalities, and data import procedures; Classification, cleaning, and preparation of data for analysis.

Unit 2: Descriptive Statistics & Frequency Analysis using applicable software (6 Hours)
Compute Mean, Median, Mode, SD, Variance; Generate frequency tables, percentages.

Unit 3: Data Visualization & Hypothesis Testing for Means (10 Hours)
Create bar charts, histograms, pie charts, Generate tables and charts; Testing Reliability of scale and Normality of data, Use Chi-square test to test associations, t-test & ANOVA: Independent Sample t-test, Paired Sample t-test (e.g., before-after analysis, One-Way ANOVA to compare more than two group means.

Unit 4: Report Generation (7 Hours)
Writing interpretation summaries, exporting tables and graphs to Word, formatting a mini research report using word.

SEMESTER - IV

BCOM 202 **Financial Management** **L-04, T -0,Credits-4**

Objective: The course aims to equip students with the knowledge and skills to make informed financial management decisions by evaluating investment risks and returns, applying capital budgeting techniques, analyzing capital structure and dividend policies, and designing effective working capital strategies.

Course Outcomes: After completion of the course, Students will be able to:

CO1. Explore the nature of financial management decisions and evaluate investment risk and return across time periods
CO2. Evaluate capital investment decisions applying capital budgeting techniques
CO3. Assess the capital structure of a firm using its cost of capital
CO4. Analyze factors affecting dividend policy
CO5. Design working capital policy based on the assessment of financial requirements

Course Contents

Unit 1: Introduction **(14 Hours)**

Nature, Scope and objectives of Financial Management, Profit Maximization, Wealth Maximization, Risk and Return: basic dimensions of financial decisions, Functions and responsibilities of a financial manager, Time Value of Money

Unit 2: Capital Budgeting **(16 Hours)**

Process and methods: Payback period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Risk Adjusted Discount Rate Method and Certainty Equivalent Approach.

Unit 3: Cost of Capital and Capital Structure **(16 Hours)**

Components of cost of capital and their calculation- Cost of Equity, Cost of Retained Earnings, Cost of Debt and Preference Share Capital, Weighted Average Cost of Capital, Marginal Cost of Capital; Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Approach and Traditional Approach); Leverage: Concept, significance and types: Operating Leverage, Financial Leverage and Combined Leverage

Unit 4: Dividend decisions **(14 Hours)**

Walter's Model, Gordon's Model, MM Approach, types of dividend policy, concept of working capital, cash and operating cycles, working capital estimation
Cash management: Motives for holding cash, theoretical framework
Inventory management: Costs of Maintaining Inventory, techniques of inventory management

Suggested Readings: (Latest Editions must be used)

1. *Maheshwari, S.N. Financial Management – Principles & Practice, Sultan Chand & Sons*
2. *Rustagi, R. P. Fundamentals of Financial Management, New Delhi: Taxman Publications*

3. *Khan, M. Y., & Jain, P. K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India*
4. *Pandey, I. M. Financial Management. New Delhi: Vikas Publications*
5. *Chandra, P. Financial Management- Theory and Practice. New Delhi: Tata McGraw Hill Education*

Recommended Projects: The students may be encouraged to attempt the following for enhanced learning:

- Develop spreadsheets to analyze investment decisions and calculate NPV, ROL, PI, IRR, MIRR
- Determine Cost of Equity and Debt and calculate WACC
- Estimate working capital requirement for a company.
- Determine operating cycle of manufacturing company.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	1	1	2	3	3	3	3	3	3	3
CO2	3	3	3	3	2	1	1	2	3	3	3	3	3	1	3
CO3	3	3	3	3	1	1	1	2	3	3	2	2	3	3	3
CO4	3	3	3	3	1	1	1	2	3	3	3	3	3	2	3
CO5	3	3	3	3	3	1	1	1	3	3	3	3	3	3	3
AVG	3	3	3	3	1.5	2.83	1	1.83	3	3	2.83	2.83	3	2.5	3

BCOM 204 Management Accounting L-4, T-0Credit-4

Objective: The objective of the course is to familiarize the learners with the basic management accounting concepts and their applications in managerial decision making.

Course Outcomes: After completion of the course, Students will be able to:
CO1. Understand the nature and scope of Management Accounting.
CO2. Analyse and interpret the accounting financial statements of a company and its limitations.
CO3. Executing skills to prepare various Budgets.
CO4. Examining the impact of different ratios on the financial performance of a company.
CO5. Compute cash flow analysis and its likely impact on the company.

Course Contents:

Unit 1: Introduction: (14 hours)

Meaning. Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Comparative financial statements, common size financial statements, trend analysis, Ratio analysis, cash flow statement, digital transformation in management accounting.

Unit 2: Budgetary Control and Variances (16 hours)

Concept and types of budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting. Meaning of Variance and Variance Analysis- Material, Labour, Overheads and Sales Variances, Disposition of Variances, Control Ratios.

Unit 3: Costing and Profit Planning (16 hours)

Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio, Break-Even Analysis - Algebraic and Graphic Methods, Angle of incidence and Margin of Safety.

Unit 4: Managerial Decision Making (14 hours)

Decision making based on Marginal Cost Analysis –profitable product mix, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Managerial Decision-making using spreadsheets, integrated reporting.

Suggested Readings: (Latest Editions must be used)

1. *Maheshwari. S.N., Principles of Management Accounting, Sultan Chand & Sons.*
2. *Khan M.Y., Management Accounting, McGraw Hill Education.*
3. *Arora. M.N., Cost Accounting. Vikas Publishing House.*
4. *Lal, Jawahar and Srivastava, Seema, Cost Accounting. McGraw Hill Education.*
5. *Debarshi Bhattacharva. Management Accounting. Pearson Education.*
6. *Hilton R. W., Managerial Accounting. McGraw Hill Education.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and purchase/production/sales budget for a small factory.
- Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses, and fixed expenses.

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	2	2	2	3	2	2	2	2	3	2	1	2
CO2	3	3	3	3	2	2	2	2	3	3	2	3	3	2	3
CO3	3	3	3	3	2	3	2	2	3	3	2	3	3	2	3
CO4	3	3	3	3	2	2	3	2	3	3	3	3	3	2	2
CO5	3	2	3	2	2	2	2	2	3	3	2	3	2	2	3
AVG	3	2.6	3	2.6	2	2.2	2.4	2	2.8	2.8	2.2	3	2.6	1.8	2.6

BCOM 206 **Income Tax** **L-04, T-0 Credits -4**

Objective: This course aims to provide students with a foundational understanding of India's income tax system. It equips students to apply tax laws in computing the tax liability of individuals.

Course Outcomes: After completion of the course the students will be able to:

CO1. Define key taxation terms.
CO2. Identify and calculate taxable income under various heads.
CO3. Compute the tax liability of individuals under both the old and new tax regimes.
CO4. Understand the requirements for filing income tax returns, including different return types and their due dates.

Course Contents

Unit 1: Basic Concepts **(14 hours)**

Meaning of Tax, types-Direct and Indirect, Direct tax-Features, need; Previous year; Assessment year; Person; Assessee; Income; Residential status of a person; Scope of total income, Incomes not included in total income, Tax Planning vs Tax Evasion vs Tax Avoidance

Unit 2: Income from Salary, House Property and Capital Gain **(16 hours)**

Salaries-Meaning of Salary, Basis of Charge, Conditions of Chargeability, Allowances, perquisites, Deductions and exemptions, Computation of Taxable income from Salary (Old Vs New Regime); Income from house property- Basis of Charge. Determinants of Annual Value, Deductions and exemptions, Computation of Taxable Income from House Property (Old Vs New Regime), Capital Gain- Meaning of Capital Assets, Basis of Charge, Exemptions related to Capital Gain, Meaning of Transfer, Special Tax rates in STCG and LTCG (Sec 111A, STCG other than 111A, Section 112A, Section 112), Computation of Taxable Capital Gain (Old Vs New Regime)

Unit 3: Profit and Gains from Business and Professions, income from other sources and Other Provisions in Case of Individuals **(14 hours)**

Profits and Gains of Business and Profession (simple problems only), income from other sources, clubbing provisions; Set-off and carry forward of losses (Old Vs New Regime)

Unit 4: Tax Liability in Case of Individuals Only **(16 hours)**

Deductions under Chapter VIA related to individuals only, calculating tax liability of an individual in case of old regime and new regime including the cases of marginal relief, and Alternate Minimum Tax (AMT); Advance tax; TDS; Income tax return forms and their due dates; Types of returns (original return, belated return, revised return, updated return).

Recommended Reading

1. *Manoharan, T. N., & Hari, G. R. Students' Handbook on Taxation (Includes Income Tax and GST). Snowwhite.*

2. *Ahuja G. & Gupta R. Systematic Approach to Income Tax, Commercial Law Publishers (India) Pvt. Ltd.*
3. *Singhania, V. K., &Singhania, M. Students' Guide to Income Tax & GST. Taxmann.*
4. *Study of ICAI Intermediate Paper 4A: Income tax Law*
5. *The Income Tax Act, 1961 available on the official website of the Income Tax portal. The link is https://incometaxindia.gov.in/pages/indiacode/income-tax-act.aspx*

Note: The above readings must be updated as per the assessment year in 4th semester falls. For example, if 4th semester falls in AY 2024-25, then the book must be as per the AY 2024-25.

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Course Outcomes	PO1	PO2	PO3	PO4	PO 5	PO6	PO7	PO 8	PO 9	PS O1	PS O2	PS O3	PSO 4	PSO5	PSO 6
CO1	1	1	3	1	1	2	3	3	1	1	2	2	3	3	2
CO2	3	1	1	3	2	2	2	2	3	2	3	1	1	2	1
CO3	2	1	2	2	2	2	1	2	3	3	1	1	3	1	3
CO4	1	2	1	3	1	3	1	3	1	2	2	2	2	3	3
AVG	1.75	1.25	1.75	2.25	1.5	2.25	1.75	2.5	2	2	2	1.5	2.25	2.25	2.25

BCOM 208 Financial Reporting Analysis and Corporate Governance L-4, T-0Credits -4

Objective: This course aims to equip students with foundational knowledge of financial reporting, accounting standards, audit procedures, financial analysis, and corporate governance principles.

Course Outcomes: After completion of the course the students will be able to:

CO1. Familiarize students with the conceptual framework and key aspects of financial reporting in India, including Indian Accounting Standards (Ind AS) and the role of NFRA.

CO2. Enable students to analyze financial statements using various tools like ratio analysis and value-added statements.

CO3. Equipping students with the fundamental knowledge of accounting standards and Ind-AS.

CO4. Understand and apply audit procedures including planning, evidence collection, documentation, and reporting, and differentiate various types of auditor's reports.

CO5. Understand corporate governance principles, regulations, and common governance issues in practice.

Course Contents

Unit 1: Financial Reporting in India and Auditing (16 Hours)

Financial reporting: An overview, purpose, users, development in financial reporting objectives, Conceptual +framework of financial reporting; Role of National Financial Reporting Authority (NFRA), recent trends in corporate reporting in India. Meaning, definition and importance of Auditing, Principles governing Auditing, Types of Audit, Internal check and Internal audit, Internal Control system regarding purchases, sales, salaries and wages

Unit 2: Financial Statement Analysis and Reporting Standards (16 Hours)

Financial statement analysis; ratio analysis; expanded analysis, financial ratio used in annual reports, management use of analysis: graphing financial information, Value added statement, techniques-comparative and common size analysis, financial statement variation by type of industry, analysis beyond balance sheet. Accounting standards {GAAP, IFRS, AS and Converged IFRS (Ind-AS)}: importance, need, applicability and scope, benefits and limitations.

Unit 3: Audit Procedures and Auditor's Report (14 Hours)

Audit Procedures: Audit planning, Audit Program, Audit working paper, Audit files; Audit evidence: methods of obtaining audit evidence. Auditor's Report: clean and Qualified Audit Report, Disclaimer of opinion, Audit Certificate, Company Auditor Report.

Unit 4: Corporate Governance (14 Hours)

Meaning of corporate governance, significance and principles, theories-agency, stewardship, stakeholders, resource dependence theory, management hegemony theory, Brief provisions of corporate governance in the Companies Act, 2013 including audit committee, regulatory

framework in India, common Governance problem in various corporate failures in India and abroad.

Recommended Reading: (Latest Editions must be used)

1. *Sanjay. Dhamija. Financial Reporting and Analysis. Sultan Chand & Sons.*
2. *Narasimhan M.S. Financial Reporting and Analysis. Cengage Learning.*
3. *Lal Jawahar & Guba Sucheta. Financial Reporting and Analysis. Himalaya Publishing House.*
4. *Rawat D.S. &Patel. PStudents' Guide to Ind ASs [Converged IFRS], Taxmann.*
5. *Gupta & Arora, Fundamentals of Auditing, Tata McGraw-Hill Publications*
6. *Das, S. C., Corporate governance in India: An evaluation, PHI Learning Pvt. Ltd..*

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	3	1	1	2	3	3	1	1	2	2	3	3	2
CO2	3	1	1	3	2	2	2	2	3	2	3	1	1	2	1
CO3	2	1	2	2	2	2	1	2	3	3	1	1	3	1	3
CO4	1	2	1	3	1	3	1	3	1	2	2	2	2	3	3
AVG	1.75	1.25	1.75	2.25	1.5	2.25	1.75	2.5	2	2	2	1.5	2.25	2.25	2.25

BCOM 210 Personal Financial Planning L-4, T-0, Credits -4

Objective: This course aims to equip students with an understanding of the principles finance so that the students can use these principles to real-world financial decision-making and risk management.

Course Outcomes: After completion of the course the students will be able to:

CO1. Awareness regarding financial planning and its importance in personal life
CO2. Familiarize with different financial Instruments.
CO3. Insight about long term financial planning and its effectiveness on the wealth of an investor
CO4. Knowledge on equity market
CO5. Identify the best investment options and tax implications on personal finance.

Unit 1: Introduction to Financial Planning (14 Hours)

Financial goals, meaning and importance of financial planning, steps in financial planning, Budgeting: meaning, importance and objectives, Important Dynamics of Personal Finance: Income, Expenditure, Savings, Savings Vs. Investment, Inflation and Time Value of Money, management of spending and financial discipline.

Unit 2: Investment Planning (16 Hours)

Investment Objectives, Risk- Return Trade- off, Power of Compounding, Investment Options, Asset Allocation & Portfolio Management, Other investment avenues such as stocks, bonds, mutual funds, real estate, etc., and financial planning, Various financial institutions and modes of personal financing, New Age Investment Options, Investor Grievances.

Unit 3: Retirement Planning (14 Hours)

Introduction to Retirement Planning-Principles and Objectives of Retirement Planning-Sources of Retirement Cash, Pension plans available in India, Estate Planning, Public Provident Fund, Life Insurance– tools for financial planning, different schemes and their implications, benefits, and limitations.

Unit 4: Personal Tax Planning (16 Hours)

Scope of personal tax planning, Tax structure in India for personal taxation, Basics of tax assessment for an individual, deductions and exemptions available to an individual, avenues for tax savings for an individual, tax avoidance versus tax evasion.

Project: Prepare tax planning for a hypothetical individual.

Suggested Reading: (Latest Editions must be used)

1. *S. Murali and K.R. Subbakrishna, Personal Financial Planning (Wealth Management), Himalaya Publishing House.*
2. *Gitman, Joehnk and Bilingsley, Personal Financial Planning, Cengage Learning, Delhi.*

3. *Indian Institute of Banking and Finance, Introduction to Financial Planning, Taxmann..*
4. *Sid Mittra, Shailendra Kumar Rai, Anandi P. Sahu and Harry Starn Jr., Financial Planning: Theory and Practice, Sage Publications, New Delhi.*
5. *Madhu Sinha, Financial Planning: A Ready Reckoner , Tata McGraw-Hill, New Delhi.*

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	2	2	1	1	2	3	2	3	1	3	2	1	1
CO2	3	2	1	3	2	1	1	1	3	2	1	2	3	2	3
CO3	2	3	2	1	1	3	3	2	2	3	2	1	3	1	3
CO4	3	1	2	2	1	1	2	2	2	1	3	3	3	3	2
AVG	2.5	1.75	1.75	2	1.25	1.5	2	2	2.25	2.25	1.75	2.25	2.75	1.75	2.25

BCOM 212 Emerging Technologies in Finance L-4, T-0, Credits -4

Objective: To provide students with a comprehensive understanding of financial innovation, digital and alternative finance models, the application of data analytics in finance, and the operational mechanisms of electronic payment systems, enabling them to analyse emerging trends, leverage innovative tools, and address challenges in a technology-driven financial ecosystem.

Course Outcomes: After completion of the course the students will be able to:

CO1. Understand the historical context and drivers of financial innovation.
CO2. Analyse the impact of digital and alternative finance on global markets.
CO3. Apply data analytics techniques to solve financial problems while adhering to data protection norms.
CO4. Evaluate the effectiveness and challenges of modern payment systems and emerging financial models.

Course Contents

Unit 1: Brief History of Financial Innovation (14 Hours)

Key milestones in financial innovation (e.g., ATMs, credit cards, electronic trading, and the rise of digital banking platforms), Adoption of IT in banking and capital markets, The role of mobile wallets and contactless payment technologies, Evolution of blockchain and cryptocurrencies, Emerging Trends in Financial Innovation

Unit 2: Digital Finance and Alternative Finance: Digital Finance: **(16 Hours)**

Overview of digital banking, neobanks, fintech ecosystems, and the integration of AI in financial services; Alternative Finance Models: Crowdfunding for charity and its impact on social enterprises, Peer-to-peer (P2P) and marketplace lending platforms, new products and models in decentralized finance (DeFi), tokenized assets

Unit 3: Application of Data Analytics in Finance and Methods of Data Protection (16 Hours)

Data Analytics in Finance: Applications in fraud detection, credit scoring, investment management, Predictive analytics for risk assessment and market forecasting, and the integration of AI/ML for personalized financial services; Data Protection: Principles of data security (encryption, access controls), Legal frameworks for data protection (GDPR, Indian Data Protection Bill), Tools and Techniques: Overview of analytics tools (Python, R, Power BI, Tableau) and their role in finance

Unit 4: Electronic Payment Systems and New Models (14 Hours)

Mechanisms of electronic fund transfers (EFT), digital wallets, RTGS, IMPS, and the growing impact of UPI (Unified Payments Interface) and its global equivalents like PIX in Brazil and FedNow in the US; Future Trends in Payment Systems: Biometric authentication, AI-driven fraud prevention in payment systems, Role of Central Bank Digital Currencies (CBDCs) in global finance, and the emergence of cross-border real-time payment system.

Project: Students will develop a prototype business model for a fintech product.

Suggested Readings:(Latest Editions must be used)

1. *Phadke, S. Fintech Future: The Digital DNA of Finance. Sage*
2. *Uppal, RK. Banking with Technology. New Century Publications*
3. *Richard Sylla, Larry Neal. The Financial Revolution in Europe: Innovations in Banking, Payments, and Securities Markets. Cambridge University Press*
4. *Indian Institute of Banking & Finance. Emerging Technologies. Taxmann*
5. *Arjunwadkar, P. Y. FinTech: The Technology Driving Disruption in the Financial Services Industry. Wiley.*

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	2	2	1	1	2	3	2	3	1	3	2	1	1
CO2	3	2	1	3	2	1	1	1	3	2	1	2	3	2	3
CO3	2	3	2	1	1	3	3	2	2	3	2	1	3	1	3
CO4	3	1	2	2	1	1	2	2	2	1	3	3	3	3	2
AVG	2.5	1.75	1.75	2	1.25	1.5	2	2	2.25	2.25	1.75	2.25	2.75	1.75	2.25

BCOM 214: Life Skills and Personality Development (NUES) L-02, T-0, Credits -2

Objective: The Objectives of the Course is to develop Communication Skills, Social Etiquettes &Self-Management, to build Confidence & develop Team Spirit and all round personality of students.

Course Outcomes: After completion of the course the students will be able to:

CO1. Ability to master non-verbal and verbal communication for improved interpersonal relationship.
CO2. Proficiency in emotional Intelligence.
CO3. Ability to learn effective time management techniques for increased productivity.
CO4. Capability to adapt to stress.

Course Contents

Unit 1: Introduction to Communication Basics (07 Hours)

Definition and process of communication, Types: verbal and nonverbal communication, Barriers to effective communication, Techniques for effective listening and speaking

Unit 2: Group Discussion (GD) (08 Hours)

Discussions on current affairs and business-related topics, Training in Assertive, non-aggressive body language, Clear articulation and logical expression of ideas, Accurate vocabulary, appropriate tone and pitch, Conducting mock GDs followed by individual feedback and discussion.

Unit 3: Personality Development through Presentations (08 Hours)

Structuring and delivering effective presentations, Student-led presentations on current affairs, Focus on Enhancing awareness of contemporary issues, Developing verbal and nonverbal communication skills, Building confidence in public speaking,

Unit 4: Personal Interview Skills (07 Hours)

Interview techniques, including common questions and expectations, Training in Professional posture, etiquette, and dress code, Assertive and confident body language, Effective vocabulary usage, tone, and articulation, Presentation and communication skills, Conducting individual mock interviews.

Suggested Readings:

1. *Boove, C.L., Thill, J.V. , Raina.R.L, Business Communication Today, Pearson*
2. *Chaturvedi M., Art and Science of Business Communication, Pearson.*
3. *Desarda.S, Master The Group Discussion & Personal Interview, Notion Publisher*
4. *Klaus P., The Hard Truth About Soft Skills: Harper Business*
5. *Port M.,Steal The Show From Speeches To Job Interviews To Deal Closing Pitches:, Harper Business.*
6. *Kapoor S, Personality Development and Soft Skill: Preparing for Tomorrow, I K International Publishing House*

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	2	2	1	1	2	3	2	3	1	3	2	1	1
CO2	3	2	1	3	2	1	1	1	3	2	1	2	3	2	3
CO3	2	3	2	1	1	3	3	2	2	3	2	1	3	1	3
CO4	3	1	2	2	1	1	2	2	2	1	3	3	3	3	2
AVG	2.5	1.75	1.75	2	1.25	1.5	2	2	2.25	2.25	1.75	2.25	2.75	1.75	2.25

BCOM 216 NCC/NSS / Other Social Outreach activities (NUES) Credits-2

Offered as NUES: Comprehensive evaluation of the students by the concerned coordinator of NCC / NSS / Cultural Clubs / Technical Society / Technical Clubs / Institution's Innovation Council, out of 100 as per the evaluation schemes worked out by these activity societies, organizations; the co-ordinators shall be responsible for the evaluation of the same.

SEMESTER - V

BCOM 301 Financial Markets and Institutions L-04,T-0,Credits-4

Objective: The course aims to familiarize the learners with the functioning of financial markets and institutions in India, including money and capital markets, and evaluate initiatives promoting financial inclusion

Course Outcomes: After completion of the course the students will be able to:
CO1. Analyze the functioning of financial markets and Institutions in India.
CO2. Examine the functioning of money market and capital market.
CO3. Assess the impact of initiatives on financial inclusion.
CO4. Understand the Role and Functions of Financial Institutions.

Course Contents

Unit 1: Introduction to Financial System (14 Hours)
Functions of financial system, Components of Financial System, Financial System and Economic Development; Overview of Indian Financial System: Financial Integration, Financial volatility or stability, Financial Inclusion, Demonetisation and its impact, risks to financial system, global financial market developments, quality of financial development; Financial Sector Reforms: Need and Objectives of financial reforms, Major reforms after 1991.

Unit 2: Money Market (16 Hours)
Money Market - Concept, Role, Functions and Importance; Money market instruments; Reserve Bank of India (RBI)- structure and role; Monetary Policy Committee (MPC) - structure and Role; Policy Rates. Impact of Monetary policy on Inflation and Liquidity.

Unit 3: Capital Market (14 Hours)
Capital Markets -concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository, Primary and Secondary Markets, Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) - Role in capital market development and Investor Protection and Awareness.

Unit 4: Banking and Other Financial Institutions (16 Hours)
A brief overview of Commercial banks - classification; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes and Impact of NPAs on Banking Sector; Insolvency and Bankruptcy Code, 2016.Role and Importance of Non-Banking Financial Companies (NBCs), Development Financial Institutions (DFIs), Housing Finance Institutions - National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks.

Suggested Readings: (Latest Editions must be used)
1. *Gordon, E. & Natarajan, K., Financial Markets and Services, Himalaya Publishing House.*

2. *Bhole, L. M., & Mahakud, J. Financial institutions and markets: structure growth and innovations. McGraw-Hill.*
3. *Kumar, V., Gupta, K., & Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.*
4. *Khan M. Y., & Jain, P. K., Financial Services, MeGraw Hill Publishing Company.*
5. *Khan, M. Y. Indian Financial System -Theory and Practice, Vikas Publishing House.*
6. *Pathak, Bharati. Indian Financial System, Pearson Education.*

Mapping of Course Outcomes with Program level outcomes
Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO 2	PSO3	PSO4	PSO5	PSO 6
CO1	3	3	3	3	1	1	1	3	3	3	1	3	3	3	3
CO2	3	3	3	3	3	1	1	3	3	3	1	3	3	3	3
CO3	3	3	3	3	2	1	1	3	3	3	2	3	3	3	3
CO4	3	3	3	3	1	1	1	3	3	3	3	3	3	3	3
AVG	3	3	3	3	1.8	1	1	3	3	3	1.8	3	3	3	3

BCOM 303 FinTech L-4, T/P -0 Credits-4

Objective: The course aims to give the students a comprehensive overview of the latest trends in Financial Technology and their impact on the products and services offered by financial institutions in financial markets.

Course Outcomes: After the completion of the course the students will be able to

CO1. Understand new paradigm of payment systems and its advantages.
CO2. Understand foundational Blockchain concepts and know about designs and implementation of smart contracts.
CO3. Learn about methods for developing decentralized applications on Blockchain.
CO4. Understand the fundamentals of cryptocurrencies, their market dynamics, and the practical aspects of investing in them
CO5. Understand recent FinTech developments and analyze their impact on the financial services industries.

Course Contents:

Unit 1: Introduction to FinTech (14 Hours)

FinTech Transformation, FinTech Evolution 1.0: Infrastructure, FinTech Evolution 2.0: Banks, FinTech Evolution 3.0 & 3.5: Startups and Emerging Markets. FinTech Typology, Change in mindset: Regulation 1.0 to 2.0 (KYC to KYD), Cryptographic Hash Functions, Merkle Tree, Digital Signature, Public and Private Keys, Different Case Studies on FinTech

Unit 2: Payments, Cryptocurrencies and Blockchain (16 Hours)

Digital Payments, Mobile Money and regulations, RTGS Systems. Cryptocurrencies, Legal and Regulatory Implications. Bitcoin, Ethereum, Altcoins, Wallets, Exchange Markets, Payments, Block Chain and Digital Transactions, Digital Identity. Block Chain in Finance – Concept and Future scope.

Unit 3: Digital Finance and Alternative Finance (14 Hours)

Financial Technology Innovations – E Commerce and M Commerce, AI & Governance, AI in Smart Regulation and Fraud Detection, New Challenges of AI and Machine Learning, Data, Metadata and Differential Privacy, Crowdfunding - Charity and Equity, P2P(Peer-to-peer) and Marketplace Lending.

Unit IV: FinTech Regulation and Regulatory Technology(RegTech) (16 Hours)

FinTech Regulations, History and Evolution of RegTech, RegTech Ecosystem: Institutions, Startups, Challenges, Regulators. Regulatory Sandboxes, Smart Regulation

Suggested Readings: (Latest Editions must be used)

1. *John Hill, Fintech and the Remaking of Financial Institutions, Elsevier Publications*
2. *A. Narayanan, Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction , Princeton University Press*
3. *Susanne Chishti Janos Barberis, The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries (a review), Wiley*
4. *Phadke, Sanjay Fintech Future: The Digital DNA Of Finance, Sage Publications*

5. *Chishti, S., Jockle, J., O'Hanlon, S., Patrick, D., Bradley, B. FinTech For Dummies. United Kingdom: Wiley.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning**:**

- Analyze the market values and returns of cryptocurrencies during the pandemic
- Study the use of AI and Robotics in marketing of financial services especially banking
- Examine the need for regulations for security and safety of consumer data and latest developments in this aspect.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	1	1	1	3	3	3	1	3	3	3	3
CO2	3	3	3	3	3	1	1	3	3	3	1	3	3	3	3
CO3	3	3	3	3	2	1	1	3	3	3	2	3	3	3	3
CO4	3	3	3	3	1	1	1	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	1	1	3	3	3	3	3	3	3	3
AVG	3	3	3	3	1.7	1	1	3	3	3	2.3	3	3	3	3

BCOM 305 Human Resources Management L-4, T-0 Credits - 04

Objective: To develop an understanding of the concepts, techniques and principles to manage human resources of an organization.

Course Outcomes: After completion of this course. Students will be able to:
CO1. Examine the concepts and relevance of HRM
CO2. Explore the various dimensions of Human Resource Planning
CO3. Analyse the needs, methods and designing of training and development programmes
CO4. Exhibit the career planning and career development

Course Content

Unit 1: Introduction to Human Resource Management: (14 Hours)
Functions of HR Manager; Policies related to Human Resource Management; Emerging challenges of human resource management - Workforce diversity, welfare, health, safety, social security, empowerment, downsizing, VRS, work life balance. Employee code of conduct, Human Resource Information System (HRIS) and e-HRM. Emergence Artificial Intelligence in Human Resource Management

Unit 2: Acquisition of Human Resource (16 Hours)
Human Resource Planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment–sources, process; Selection – process, techniques and tools; induction and orientation; Retention. Use of AI Tools in Human Resource Management. HR Metrics and HR Planning

Unit 3: Training and Development: (14 Hours)
Concept and importance; Role specific and competency-based training; Training and development techniques and programs – Apprenticeship, understudy, Job rotation, vestibule training, case study, role playing, sensitivity training, In- basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing, Cultural Shock Usage of Emerging Machine learning and deep learning principles in effective training.

Unit 4: Performance Appraisal and Compensation Management (16 Hours)
Performance appraisal- Nature, objectives, process, methods, Employee counselling; Job changes - Transfers and promotions Compensation-Rules and policies, Base and supplementary compensation; Individual and group incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; HR Audit, Contemporary issues in human resource management. AI applications in modern performance appraisal.

Note: Case Studies are to be covered relevant to the concepts.

Suggested Readings:(Latest Editions must be used)

1. *Dessler, Gary, A Framework for Human Resource Management, Pearson Publishers.*
2. *Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning.*
3. *Aswathappa, K, Human Resource Management, McGraw Hill Education Company.*
4. *Rao, V. S. P., Human Resource Management: Text and Cases, Excel Books, DeLEducation.*
5. *Aswathappa, K. (2023). Human resource management (10th ed.). McGraw Hill Gupta, C. B. (2025). Human resource management (14th ed.). Sultan Chand & Sons.*
6. *Chhabra, T. N., & Chhabra, M. S. (2025). Essentials of human resource management (7th rev. ed.). Sun India Publications.*

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	1	1	1	3	3	3	1	3	3	3	3
CO2	3	3	3	3	3	1	1	3	3	3	1	3	3	3	3
CO3	3	3	3	3	2	1	1	3	3	3	2	3	3	3	3
CO4	3	3	3	3	1	1	1	3	3	3	3	3	3	3	3
AVG	3	3	3	3	1.7	1	1	3	3	3	2.3	3	3	3	3

BCOM 307 Investment Management L-04, T-0, Credits-4

Objective: The aim of this course is to provide a conceptual framework for analysis from an investor's perspective for maximizing return on investment. It aims to train students to identify investment alternatives and design a portfolio as per the risk appetite of the investors.

Course Outcomes: After completion of the course, students will be able to:

CO1. Compute the valuation of financial assets such as stocks and bonds
CO2. Calculate risk and return for a portfolio and create a minimum risk portfolio
CO3. Diversify and manage investment portfolios in accordance with a person's risk preferences.
CO4. Evaluate and compare the financial viability of various financial assets.
CO5. Analyse contemporary trends in investment options available.

Course Contents:

Unit 1: Investment Basics and Risk–Return Framework (15 Hours)

Concept of investment and return, Types of returns: realized vs. expected, Risk in investment: systematic and unsystematic risk, Risk measures: standard deviation, beta, alpha. Bond valuation: present value of bond, concept of YTM, Introduction to fundamental analysis: EIC (Economy-Industry-Company) approach; Economic indicators and their impact on Indian markets; Basic industry and company analysis: SWOT, life cycle

Unit 2: Equity Valuation and Technical Analysis (15 Hours)

Equity valuation models: Dividend Discount Models. P/E ratio and relative valuation. Technical analysis: Meaning, key assumptions, comparison with fundamental analysis. Basic tools: trends, support/resistance, moving averages. Patterns: head and shoulders, double top/bottom.

Unit 3: Portfolio Analysis and Asset Allocation (15 Hours)

Portfolio risk and return. Diversification and its benefits. Risk-return preferences: investor objectives, time horizon, liquidity. Efficient frontier and optimum portfolio. Asset allocation strategies: life cycle approach, asset allocation pyramid. Portfolio management styles: passive and active.

Unit 4: Asset Pricing Models and Mutual Funds (15 Hours)

CAPM: Meaning and assumptions, expected return vs. required return, identifying undervalued/overvalued securities using CAPM. Introduction to APT in contrast with CAPM. Mutual Funds: Types (by structure and objective). Advantages/disadvantages of investing in mutual funds. Performance evaluation: Sharpe, Treynor, Jensen's Alpha.

Suggested Readings:(Latest Editions must be used)

1. *Fischer, D.E. & Jordan, R.J. Security Analysis & Portfolio Management, Pearson Education.*
2. *Ranganathan, M., & Madhumathi, R. Investment Analysis and Portfolio Management. Pearson Education*

3. *Reilly & Brown. Investment Analysis and Portfolio Management. Mc Graw Hill Education.*
4. *Chandra, P. Investment Analysis and Portfolio Management. Tata Mc Graw Hill Education.*
5. *Kevin, S. Security Analysis and Portfolio Management. PHI Learning.*
6. *Pandian, P. Security Analysis and Portfolio Management. Vikas Publishing House.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning

- Calculate the value of the share based on the fundamental analysis of the company.
- Study technical charts of the share selected above and compare the prices using technical and fundamental analysis.

Mapping of Course Outcomes with Program Level Outcomes:
Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	1	1	1	1	2	3	3	3	3	1	1
CO2	3	3	3	3	1	1	1	2	2	3	3	3	3	1	1
CO3	3	3	3	3	1	1	1	2	2	3	3	3	3	1	1
CO4	3	3	3	3	1	1	1	2	1	3	3	3	3	1	1
CO5	3	3	3	3	1	1	1	1	1	3	3	3	3	1	1
AVG	3	3	3	3	1	1	1	1.6	1.6	3	3	3	3	1	1

BCOM 309 Marketing Management L-4, T-0, Credits – 4

Objective: The course aims to provide an understanding of basic concepts and contemporary issues of marketing. It will help students understand the environmental challenges and formulate effective strategies to create value for customers.

Course Outcomes: After completion of the course, students will be able to:

CO1. Understand the core concepts and evolution of marketing philosophy
CO2. Identify the target market segments and design its effective positioning strategy
CO3. Design and develop consumer-focused offerings and its marketing-mix strategies
CO4. To assess and analyze the relevance of consumer behaviour in the context of marketing
CO5. To comprehend the influence of digital marketing and technology on marketing decisions

Course Contents:

Unit 1: Introduction to Concepts of Marketing (16 Hours)

Definition and meaning of Marketing, Marketing Philosophies (Production, Product, Selling, Marketing, and Societal Marketing), Marketing environment, Market Segmentation- Concept, Importance & Basis of segmenting consumer markets, Targeting- Concept & Patterns of target marketing, Positioning- Concept, Importance and types of positioning.

Unit 2: Marketing Mix (18 Hours)

An overview of Marketing Mix & its Components, Product- Types of products, Product levels, Product Life Cycle stages and strategies, New product development process; Price: Pricing objectives, Pricing process, Pricing strategies, Factors affecting the Price of a product; Place: Channels of distribution, Functions and types of intermediaries, Managing multiple distribution channels; Promotion: Advertising, Sales promotion, Personal selling, Publicity, Integrated Marketing Communications

Unit 3: Understanding Consumer Behaviour (12 Hours)

Concept and importance of consumer behaviour; Consumer decision making process (problem recognition, information search, evaluation of alternatives, purchase decision, and post-purchase behavior); determinants of consumer behaviour

Unit 4: Digital Marketing and Other Emerging Trends (14 Hours)

Introduction to Digital Marketing, Digital Marketing Channels overview: SEO (Search Engine Optimization), PPC(Pay per click), Email Marketing, Content Marketing, Social Media Marketing, Search Engine Marketing and Optimization; Marketing Analytics - Introduction, data-driven decision making and key metrics; AI in Marketing; Green Marketing and Relationship Marketing. Sustainable and Ethical Marketing, Neuro-Marketing and Consumer Psychology.

Suggested Readings:(Latest Editions must be used)

1. *Kotler, P., Armstrong, G., Balasubramanian, S., Agnihotri, P., Principles of Marketing, Pearson*
2. *Saxena, Rajan, Marketing Management, Latest Edition, McGraw Hill Publication, India*
3. *Gupta, S., Digital Marketing, Latest Edition, McGraw Hill Publication, India*
4. *G.Shainesh Philip Kotler, Kevin lane Keller, Alexander Chernev, Jagdish N. Sheth, Marketing Management, Pearson.*
5. *Ramaswamy, V. S., & Namakumari S., Marketing Management: Global perspective, Indian context. Macmillan.*

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows -

Program Level Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	1	3	1	3	1	1	3	1	1	2	2	1	1
CO2	1	1	2	3	2	2	3	2	1	2	2	2	1	1	2
CO3	3	1	3	2	1	1	1	1	3	2	2	1	1	2	3
CO4	1	2	1	1	3	1	2	3	1	3	1	1	3	1	2
CO5	3	1	2	2	2	3	2	2	2	3	2	2	1	1	1
AVG	2	1.2	1.8	2.2	1.8	2	1.8	1.8	2	2.2	1.6	1.6	1.6	1.2	1.8

BCOM 311 EXIM Documentation L-4, T- 0, Credits – 4

Objective: The course aims to provide an overall perspective on International Business and developing an understanding towards export – import procedures and documentation.

Course Outcomes: After completion of the course, students will be able to:

CO1. Understand the environment of International Business and economic relations
CO2. Get insights on India's foreign trade policy and institutional framework for exports and imports
CO3. Develop a thorough understanding of documentation process and regulatory framework with regards to exports and imports
CO4. To apply the concepts of International Marketing and Trade Finance to formulate strategies for Exports and Imports.
CO5. To understand country-risk management and broad FEMA guidelines for understanding environmental influence on international business.

Course Contents:

Unit 1: (16 Hours)

Introduction to International Business and Environment: International Business Concepts, Evolution, and Modes, International Trade Theories, Government's influence on International Trade (Tariff and Non-tariff barriers), International Competitive Advantage, International Business Environment (Political, Economic, Socio-cultural, Technological, Ecological, and Legal), Regional Economic Integration.

Unit 2: (14 Hours)

Foreign Trade Policy of India: India's Foreign Trade Policy and its evolution, Understanding benefits under Foreign Trade Policy, Indentifying products for exports and choosing export markets, Institutional framework for Export promotion, Export subsidies and incentives, Concepts of EPZ, FTZ, 100% EOU, Quality control for exports

Unit 3: (16 Hours)

Trade Operations Export Import Documentation: Regulatory framework for Exports and Imports, Commercial documents for Exports and Imports, Regulatory documents, Contracts, INCOTEMS, MEIS Schemes: duty drawbacks, export house schemes, Customs clearance and import clearance formalities, International Trade Logistics. Digital trade facilitation and E- documentation, Overview of paperless trade initiatives (ICEGATE,e-BRC,e-SANCHIT), E-invoicing and electronic bills of lading and digital certificates of origin.

Unit 4: (14 Hours)

International Marketing and Trade Finance: International Product decision and adaptation, Export pricing methods, Evaluating and Choosing marketing channels, Promoting and digital media for global reach; Organizing Finance for Export business, Pre-shipment and post-shipment finance, Methods of payment (L/C, UCP), Instruments of Trade Finance, Currency risk management, FEMA guideline

Suggested Readings:(Latest Editions must be used)

1. *Singh, Ram 'Export and Import Management: Text and Cases, Sage Publications India Pvt. Ltd. , New Delhi, India.*
2. *Paul, Justin and Aserkar, Rajiv Export Import Management, Second Edition, Oxford University Press, New Delhi, India.*
3. *Kotabe, Masaaki, Helsen, Kristiaan and Maheshwari, Prateek International Marketing: An Indian Adaptation, Eighth Edition, Wiley India Pvt Ltd., New Delhi, India*
4. *Sharan, Vyuptakesh International Business: Concepts, Environment and Strategy, Third Edition, Pearson, India.*
5. *Cherian and Parab, EXPORT MARKETING, Himalaya Publishing House, New Delhi*

Recommended Projects: Students must be encouraged to attempt the following for enhanced learning:

- List the required set of documents required to get regulatory clearance for export of a particular product
- Design International Marketing Strategy and related trade finance documentation for successfully marketing the product abroad.

Mapping of Course Outcomes with Program Level Outcomes:
Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program Level Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	1	3	1	3	1	1	3	1	1	2	2	1	1
CO2	1	1	2	3	2	2	3	2	1	2	2	2	1	1	2
CO3	3	1	3	2	1	1	1	1	3	2	2	1	1	2	3
CO4	2	2	1	1	3	1	2	3	1	3	1	1	3	1	2
CO5	3	2	3	2	2	3	2	2	2	3	2	2	1	1	2
AVG	2.2	1.8	2	2.2	1.8	2	1.8	1.8	2	2.2	1.6	1.6	1.6	1.2	2

BCOM 313 **Sustainable Finance** **L-4, T-0, Credits-4**

Objective: The main objective of the course to equip the students with skills to integrate ESG factors in sustainable finance practices and effective analysis of sustainable investments.

Course Outcomes: After completion of the course, the students will be able to: -

CO1. Understand the concept of sustainable finance.
CO2. Examine the various sustainable financial frameworks in different economies.
CO3. Evaluate the role of sustainable finance in the financial system.
CO4. Distinguish the characteristics of different sustainable financial instruments.
CO5. Understand the importance of sustainable reporting and performance.

Course Contents:

Unit-1 **(14 Hours)**

Introduction to Sustainable Finance: Meaning of Sustainable Finance, Importance of Sustainable Finance, Evolution of Sustainable Finance and Green Finance, Concept of Impact Investing, Difference between Sustainable Investing and Traditional Investing, Importance of Impact Investing, ESG Factors affecting financial decision making

Unit-2 **(14 Hours)**

Building a sustainable financial system across Globe: Overview of Sustainable Finance frameworks across developed countries, UNEP Finance Initiatives from 1992 to 2022, International and National Policy Responses, Role of Central banks, Role of Development Banks, SEBI's role in creating sustainable finance framework

Unit-3 **(16 Hours)**

Sustainable Financial Instruments: Role of sustainable finance in financial ecosystem, Green bonds-Meaning, Use of proceeds in Sustainable projects, Market growth and trends; social bonds-Meaning, Trends, sustainability-linked bonds- Concept, Growth and Trends, Significance of debt financing for sustainable projects; Equity Financing for sustainable projects- ESG indices, ESG indexed ETF and Mutual Funds, Role of shareholders in promoting corporate sustainability. Introduction to carbon credits.

Unit-4 **(16 Hours)**

Sustainability Reporting and Measuring Performance: Concept and Significance of Sustainability Performance Measurement, BRSR framework, Importance of sustainability disclosures, Legal and Regulatory requirements for sustainability disclosures, Sustainable Reporting parameters across different countries, Challenges in Sustainable Reporting and Measuring Performance, Common sustainability Initiatives by firms, Green Washing.

Suggested Readings: (Latest Editions must be used)

1. *Direk Schoenmaker and Willem Schramade, Principles of Sustainable Finance, Oxford University Press*
2. *Molly Scott Cato, Sustainable Finance: Using the Power of Money to Change the Worl*

3. *Simon Thompson, Green and Sustainable Finance: Principles and Practice, Kogan Page Inc*
4. *Atul K Shah , Inclusive and Sustainable Finance: Leadership, Ethics and Culture (Contemporary Issues in Finance); Routledge.*
5. *B D Mishra and Aakas, Sustainable Finance : Concept , Theory and Practice , Bloomsbury Publishing India Pvt. Ltd*

Recommended Projects

- Students can identify and compare different sustainability initiatives taken by Indian companies.
- Students can assess the impact of sustainability initiatives on firms' financial and stock performance
- Students can compare different sustainable financial instruments with traditional investment options.
- Students can create awareness among themselves and their elders about the importance of investing in sustainable financial instruments.

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows -

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	3	3	1	2	3	1	2	3	2	1	3	2
CO2	3	2	2	1	2	1	1	3	2	2	2	3	1	3	1
CO3	3	2	2	3	2	2	1	3	2	2	2	3	2	3	3
CO4	2	2	3	3	2	1	1	3	1	3	3	3	2	2	1
CO5	3	3	3	3	3	2	1	3	2	3	3	3	3	3	1
AVG	2.8	2.2	2.4	2.6	2.4	1.4	1.2	3	1.6	2.4	2.6	2.8	1.8	2.8	1.6

BCOM 315 Summer Training Report **Credits: 04**

Objective: This course aims to bridge the gap between academic learning and industry practice by engaging students in real-world business environments. It focuses on applying theoretical concepts, analyzing business processes, and developing critical thinking, analytical, and professional communication skills prepared for report writing.

Course Outcomes: After completion of the course, the students will be able to: -

CO1. Work & gain practical experience of working in a real business setting and environment.

CO2. Explore the various functional areas and correlate a few theoretical concepts taught in classrooms to real life work and life scenarios.

CO3. Identify and Analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and also identify areas with scope of improvements and recommend changes that may be incorporated.

CO4. Develop skills in report writing through observation, data collection, data analysis and present it as a report for analysis to the company.

Each student shall undergo practical training of Six to Eight weeks duration after fourth semester in an approved business / industrial / service organization and submit Hard Copy of the Summer Training Report along with Soft Copy to the Dean USMS/ Director / Principal of the Institution before the commencement of the Fifth Semester End-term Examination. The Summer Training Report shall carry 100 marks. It shall be evaluated for 60 marks by an External Examiner to be appointed by the University and for the rest of the 40 marks by an Internal Examiner to be appointed by the Dean USMS/ Director / Principal of the Institution.

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO 8	PO9
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
AVG	3	3	3	3	3	3	3	3	3

SEMESTER - VI

BCOM 302 Financial Modelling L-4, T-0, Credits -4

Objective: The aim of the course is to build and apply spreadsheet-based models using financial, statistical, and logical functions, including what-if analysis and input tables, while using conditional formatting to highlight key issues. Learners will also create linked spreadsheets to support decision-making and use these models to make informed financial decisions.

Course Outcomes: After completion of the course, Students will be able to:

CO1. Create spreadsheet-based models and use a variety of spreadsheet tools and techniques. such as a number or financial and statistical command functions, what-if scenarios, one- and two-way input tables.
CO2. Use logical IF statements, to custom format cells, and to conditional format cell so as to highlight areas where management attention is needed.
CO3. Create linked spreadsheets for decision making models
CO4. Able to make financial decisions using financial models created

Course Contents:

Unit 1: Introduction (14 Hours)

Introduction to financial modelling, types and purposes of financial model, skills required for a good modeler, best practices in spread sheet design, Basic Excel in brief, Conditional formatting, Lookup functions, Index, Match & offset, If and Nested If, Advanced Modeling techniques- what if analysis, scenario building, goal seek, solver, Macros

Unit 2: Financial Modeling Basic Concepts (16 Hours)

Introduction, Advanced functions of MS-Excel as a tool in financial modeling; Components of a financial model, building the template, Introduction to Financial Statements, Understanding Income Statement, Balance Sheet, Cash Flow Statement, filling in the historical data, identifying assumptions and drivers, forecasting financial statements, Loan Amortization

Unit 3: Building Financial Models (14 Hours)

Various Approaches to Valuation, DCF method of Valuation, financial ratios and company analysis, Market-based methods — EPS and multiples, Fundamentals: EV/EBITDA, EV/Sales. building ca- looking at the probabilistic analysis of the best and worst case scenario.

Unit 4: Other modeling techniques (16 Hours)

Time value of money, Cost of capital, Measure of Leverage Project Finance, Project evaluation; stage of project; construction & development phase; funding during investment phase, Costs during investment phase, Life of project, Capital Budgeting Techniques (NPV, IRR, XNPV, MIRR, XIRR)

Suggested Readings:(Latest Editions must be used)

1. *Sengupta, Chandan. Financial analysis and modeling using excel and VBA. Switzerland: Wiley.*
2. *Alastair Day, Mastering Financial modeling in Microsoft Excel; Pearson, India Edition*
3. *Proctor Scott. Building financial models with Microsoft excel: A guide for business professionals, Wiley Publications*
4. *Benninga, Simon. Financial Modeling: The MIT Press*
5. *Michael Rees. Financial Modeling in Practice: Concise Guide for Intermediate and Advanced Levels. Wiley Finance*

Note: Latest editions of the books must be used.

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning

- Take the financial statements of a firm and build a model to predict its future earnings
- Analyze the financial statements of past few years of a company and correlate it to a macroeconomic variable impacting the industry and the firm

Mapping of Course Outcomes with Program Level Outcomes:
Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO 2	PSO3	PSO4	PSO5	PSO 6
CO1	3	3	3	3	1	1	1	3	3	3	1	3	3	3	3
CO2	3	3	3	3	3	1	1	3	3	3	1	3	3	3	3
CO3	3	3	3	3	2	1	1	3	3	3	2	3	3	3	3
CO4	3	3	3	3	1	1	1	3	3	3	3	3	3	3	3
AVG	3	3	3	3	1.8	1	1	3	3	3	1.8	3	3	3	3

BCOM 304 Goods and Services Tax & E- Filing L-4, T-0, Credits -4

Objective: The objective of this course is to provide students with a comprehensive understanding of the Goods and Services Tax (GST) framework, covering its constitutional background, key provisions on supply, tax credit, and invoicing. Also, equip students with the knowledge required to effectively calculate GST liabilities, comprehend the registration process, and understand various compliance mechanisms.

Course Outcomes: After completion of the course the students will be able to:

CO1. Understand the constitutional framework and key concepts of GST.
CO2. Analyze the rules for the time, value, and place of supply.
CO3. Assess the eligibility and conditions for input tax credit.
CO4. Explain tax invoice procedures, credit and debit notes, and the e-invoicing system.
CO5. Grasp miscellaneous concepts in GST including TDS, TCS, and the e-way bill.

Course Contents:

Unit 1: Introduction to GST (Theory and Problems) (16 Hours)

Historical Context of Indirect Taxation in India before GST, Excise, VAT on certain items, Constitutional background of GST; Meaning of GST and overview of the GST laws; Scope of supply; Composite and Mixed Supply; Levy and Collection; Composition Levy; GST Council; GSTIN

Unit 2: Time of supply, Value of Supply, Place of Supply, Input Tax Credit: (Theory and Problems) (16 Hours)

Time of supply; Value of taxable supply (including valuation rules); Place of Supply (all Sections 10 to 13 of the IGST Act), Eligibility and conditions for taking input tax credit ; Apportionment of credit and blocked credits, Utilization of Input Tax Credit, Calculating tax Liability.

Unit 3: Miscellaneous aspects of GST (Theory) (14 Hours)

Tax invoice; Credit and Debit notes; E-invoicing; Forward charge versus reverse charge mechanism (basic idea); Tax deducted at source (TDS); Tax collected at source (TCS), Audit and Assessment under GST. Offenses and Penalities.

Unit 4: GST Registration, Payment & E- Filing (14 Hours)

Introduction to GST Portal, Registration (Sections 22, 23, 24, 25) , E-way bill; GST return forms, Filing of GST Returns, Payment of GST, Refunds.

Recommended Reading: (Latest Editions must be used)

1. *Singhania, V. K. Students' Guide to GST & Customs Law. Taxmann.*
2. *Bansal, K.M. GST & Customs Law. Taxmann.*
3. *Manoharan, T. N., & Hari, G. R. Students' Handbook on Taxation (Includes Income Tax and GST). Snowwhite.*
4. *Ahuja G. & Gupta R. Systematic Approach to Direct & Indirect Taxation Containing Income Tax, GST & Customs, Commercial Law Publishers (India) Pvt. Ltd.*
5. *CGST/IGST Bare Acts available on the official website of CBIC.*

Notes:

1. It is recommended that students refer to the latest editions of the readings listed above.
2. The term "Problem" here means a numerical question or non-numerical question depending upon the topic being taught.
3. Students are expected to demonstrate the ability to solve numerical problems related to the value of taxable supply and input tax credit.

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	1	3	1	3	1	1	3	1	1	2	2	1	1
CO2	1	1	2	3	2	2	3	2	1	2	2	2	1	1	2
CO3	3	1	3	2	1	1	1	1	3	2	2	1	1	2	3
CO4	1	2	1	1	3	1	2	3	1	3	1	1	3	1	2
CO5	3	1	2	2	2	3	2	2	2	3	2	2	1	1	1
AVG	2	1.2	1.8	2.2	1.8	2	1.8	1.8	2	2.2	1.6	1.6	1.6	1.2	1.8

BCOM 306 Introduction to Derivatives L-04, T-0, Credits -4

Objective: This paper introduces the fundamentals of financial derivatives, focusing on the types, functioning, and applications of forwards, futures, options, and swaps. It equips students with the foundational knowledge to understand derivative instruments, their role in risk management, and the regulatory environment in India.

Course Outcomes: After completion of the course, the students will be able to:
CO1. Understand the meaning, purpose, and evolution of derivative instruments.
CO2. Explain and apply the basic mechanics of forwards, futures, and options contracts.
CO3. Illustrate the use of derivatives in hedging, speculation, and basic arbitrage.
CO4. Describe and differentiate simple options strategies and swap concepts.
CO5. Understand the regulatory and operational framework of derivative markets in India.

Course Contents:

Unit 1: Introduction to Derivatives (14 Hours)
Meaning, nature, and purpose of derivatives. Types of derivatives: forwards, futures, options, and swaps – basic overview. Historical evolution of derivatives globally and in India. Role of derivatives in financial markets. Derivatives as instruments of risk management. Overview of derivative markets in India – NSE/BSE.

Unit 2: Forwards and Futures (14 Hours)
Meaning and characteristics of forwards and futures. Comparison between forward and futures contracts. Payoff structures of long and short futures. Concept of margins and daily settlement (mark-to-market). Cost of carry model. Use of futures for hedging and speculation. Simple futures strategies.

Unit 3: Options and Swaps (18 Hours)
Options: Meaning, types (call/put), option terminology, and payoff diagrams. Moneyness of options: in-the-money, at-the-money, out-of-the-money. Introduction to option strategies: covered call, protective put, bull spread, bear spread, and straddle. Brief introduction to option pricing concepts: time value and intrinsic value. Swaps: Basic concept and features, overview of interest rate swaps and currency swaps.

Unit 4: Regulatory and Operational Framework (14 Hours)
Role of SEBI in the regulation of derivatives. Key provisions of SEBI Act, 1992 related to derivatives. Exchange-traded vs OTC derivatives. Basics of trading, clearing, and settlement process. Introduction to risk management framework and margining system (SPAN – conceptual overview).

Suggested Readings: (Latest Editions must be used)
1. *John C. Hull. & Sankarshan Basu, Options, Futures, and Other Derivatives, Pearson Publication.*
2. *S. L. Gupta, "Financial Derivatives: Theory, Concepts, and Problems", PHI learning Private Limited*

3. *Sundaram Janakiramanan "Derivatives and Risk Management". Pearson Publication.*
4. *R. P. Rustogi. "Derivatives and Risk Management" Taxmann Publication.*
5. *Keith Redhead "Financial Derivatives: : An Introduction to Futures, Forwards, Options and Swaps"Prentice Hall*
6. *P. G. Apte "Derivatives Simplified: An Introduction to Risk Management" McGraw Hill Publication.*

Mapping of Course Outcomes with Program Level Outcomes:
Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	1	3	1	3	1	1	3	1	1	2	2	1	1
CO2	1	1	2	3	2	2	3	2	1	2	2	2	1	1	2
CO3	3	1	3	2	1	1	1	1	3	2	2	1	1	2	3
CO4	1	2	1	1	3	1	2	3	1	3	1	1	3	1	2
CO5	3	1	3	2	1	1	1	1	3	2	2	1	1	2	3
AVG	2.17	1.17	2.00	2.17	1.67	1.83	1.67	1.67	2.17	2.17	1.67	1.50	1.50	1.33	2.00

BCOM 308 Financial Risk Management L-04, T-0, Credits -4

Objective: This course introduces the core concepts of financial risk and risk management. It equips students with the ability to identify, assess, and mitigate financial risks and understand regulatory and ethical frameworks relevant to risk management in India.

Course Outcomes: After completion of the course, the students will be able to:
CO1. Understand the meaning, types, and sources of financial risks.
CO2. Identify key risk exposures in financial institutions and businesses.
CO3. Apply basic techniques for managing market, credit, and operational risks.
CO4. Understand the role of regulators and ethical principles in risk governance.
CO5. Develop an awareness of technology-driven risk and recent risk-related issues.

Course Contents:

Unit 1: Introduction to Financial Risk and Regulation (15 Hours)
Definition and types of risk. Importance of financial risk management in modern finance. Overview of risk management process. Introduction to Indian regulatory framework – role of SEBI, RBI, IRDAI. Corporate governance and ethical issues in risk oversight. Brief on global guidelines: Basel III, Dodd-Frank Act.

Unit 2: Risk Types and Mitigation Techniques (15 Hours)
Detailed understanding of major risk categories – Market, Credit, Operational, Liquidity, and Interest Rate Risks. Risk sources and impact. Common risk mitigation strategies: diversification, insurance, internal controls, hedging basics. Introduction to risk identification tools like risk registers. Overview of Know your Customer (KYC) and Anti-Money Laundering (AML) compliance.

Unit 3: Market Risk and Basic Quantitative Techniques (15 Hours)
Concept of Market Risk. Introduction to sensitivity analysis – interest rate sensitivity, volatility. Introduction to Value at Risk (VaR). Use of historical simulation and basic back-testing. Stress testing and scenario analysis – definition and applications. Use of spreadsheets in risk measurement.

Unit 4: Contemporary Issues and Technological Tools (15 Hours)
Recent developments in financial risk: Market volatility, cybersecurity, global financial crises (2008 overview), insider trading and fraud. Role of technology in risk management – basics of algorithmic trading, fintech tools, and risk dashboards. Ethical decision-making in risk practices. Introduction to emerging risks and need for dynamic risk frameworks.

Suggested Readings: (Latest Editions must be used)
1. *Philippe Jorion, Financial Risk Manager Handbook, Wiley Finance*
2. *John C. Hull,Risk Management and Financial Institutions, Wiley Finance*
3. *Philippe Jorion, Value at Risk, Mc Graw Hill*
4. *Paul Hopkin, Fundamentals of Risk Management, Kogan Page*
5. *Kevin Dowd, Measuring Market Risk, Wiley Finance*

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows -

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	1	3	1	3	1	1	3	1	1	2	2	1	1
CO2	1	1	2	3	2	2	3	2	1	2	2	2	1	1	2
CO3	3	1	3	2	1	1	1	1	3	2	2	1	1	2	3
CO4	1	2	1	1	3	1	2	3	1	3	1	1	3	1	2
CO5	3	1	3	2	1	1	1	1	3	2	2	1	1	2	3
AVG	2.17	1.17	2.00	2.17	1.67	1.83	1.67	1.67	2.17	2.17	1.67	1.50	1.50	1.33	2.00

BCOM 310 **Cyber Crime and Laws** **L-4,T-0, Credits-4**

Objective: The course aims to equip the students with a detailed understanding about cybercrime and related legal framework in business.

Course Outcomes: After completion of the course, the students will be able to:

CO1. Explore the nature, types, and evolution of cybercrimes and their social, economic, and political impacts on individuals, organizations, and nations.
CO2. Gain a strong understanding of national and international cyber laws, including the Information Technology Act, 2000.
CO3. Learn Cyber crime Investigation Methods.
CO4. Learn fundamental cybersecurity concepts and the strategies used to protect digital infrastructure.
CO5. Examine the ethical, social, and legal considerations related to privacy, digital rights.

Course Content

Unit 1: Introduction to Cyber Crime **(14 Hours)**

Definition and evolution of cybercrime**,** Differences between cybercrime and conventional crime, Types and classification of cybercrimes-hacking, email spoofing, spamming, cyber defamation, identity theft, phishing, cyber forensic, computer vandalism, crimes related to IPRs, Tools and methods of Cybercrime- Use of proxy servers and anonymizers, Password cracking methods, Attacks on wireless networks

Unit 2: E-Governance **(14 Hours)**

Concept of Internet, Web-centric business, E-business and its significance**,** Electronic Governance, Internet of Things, security risks: Instant messaging platform, social networking sites, mobile applications. Domain name dispute and their resolution, E-forms, E-Money, regulation of pre-payment Instruments by RBI.

Unit 3: Legal Framework - IT Act **(16 Hours)**

Definitions under IT Act, 2000, Penalty and adjudication - Punishments for contraventions under the Information Technology Act 2000 (Case Laws, Rules and recent judicial pronouncements to be discussed) , Limitations of Cyber Law, Significance of cyber laws: Challenges to Indian law and cybercrime scenario in India

Unit 4: Regulatory Framework **(16 Hours)**

Regulation of Certifying Authorities; Appointment and Functions of Controller, Digital signatures and admissibility in courts, Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures, Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space, Overview of GDPR and Indian data protection regime.

Suggested readings:(Latest Editions must be used)

1. *Arora, Sushma. and Arora R.,Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.*
2. *Brian, Craig.. Cyber Law: The Law of the Internet and Information Technology. Pearson Education.*
3. *Rattan J, Cyber Crime and Information Technology, Bharat Law House Pvt Ltd*
4. *Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.*
5. Joseph, P.T. E-Commerce-An Indian Perspective. PHI

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Course Outcomes (COs)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	3	2	2	2	2	3	1	2	3	2	2	2	2	2	1
CO2	3	3	2	2	2	1	2	2	2	2	3	3	2	2	3
CO3	3	2	3	2	2	2	3	2	3	2	2	3	1	2	2
CO4	2	2	2	2	3	3	3	2	3	3	2	2	2	2	2
CO5	2	3	2	2	3	3	1	3	2	1	1	2	3	3	2
AVG	2.6	2.4	2.2	2	2.4	2.4	2	2.2	2.6	2	2	2.4	2	2.2	2

BCOM 312 Project Appraisal and Financing L-04, T-0, Credits -4

Objective: The objective of this course is to equip students with the fundamental concepts, techniques, and tools necessary for project financing. Students will learn to evaluate project viability, understand financial structures, and analyze funding sources.

Course Outcomes: After completion of the course, Students will be able to:

CO1. Conduct feasibility studies and analyze financial statements to assess the viability of projects.
CO2. Identify Funding Sources, Recognize and evaluate various funding sources, including equity and debt financing options.
CO3: Identify potential financial risks and develop effective risk mitigation strategies.
CO4. Present financial analyses and project evaluations clearly and professionally in both written and oral formats.

Course Contents:

Unit 1: Introduction (14 Hours)

Introduction to Project Financing: Definition and Importance, Types of Projects, Overview of the Project Financing Process, Project Life Cycle: Stages of Project Development, Phases of Project Financing, Key Players in Project Financing, Categories of Project sponsor

Unit 2: Techniques of Project Appraisal (14 Hours)

Project appraisal, Techniques of project appraisal: payback period, NPV, IRR, Project Evaluation Techniques, Assessing project Feasibility, Cost-Benefit Analysis, Risk factors, Financial Statements and Projections, sensitivity analysis and scenario planning

Unit 3: Sources of Project Financing (16 Hours)

Sources of Project Financing, Equity vs. Debt Financing, Internal vs. External Financing, Public vs. Private Financing, Debt Financing Instruments, Loans, Bonds, and Other Debt Instruments, Interest Rates and Their Impact, Structuring Debt for Projects, Equity Financing Instruments, Venture Capital and Private Equity, Initial Public Offerings (IPOs), Crowdfunding, Angel Funding, Public-Private Partnerships (PPPs), Definition and Models, Advantages and Disadvantages

Unit 4: Project Risk and Risk Management in Project Financing (16 Hours)

Identifying types of risk, Analyzing Risk, Mitigation Strategies, Risk Identification & Assessment techniques, Insurance and Contingency Planning, Role of advisors in project finance, Legal and Regulatory Framework, Understanding Contracts in Project Financing, Regulatory Requirements, Due diligence legal reports, Compliance and Risk Factors, International Project Financing, Cross-Border Financing Issues, Multilateral Development Banks, Foreign Exchange Risks, Current Trends in Project Financing, Impact of Technology on Financing, Concept of ESG (Environmental , Social , governance) factor , Green Financing and Sustainable Projects, Future of Project Financing

Suggested Readings:(Latest Editions must be used)

1. *Chandra, Prasanna. Projects: Planning, Analysis, Selection, Financing, implementation and Review. Tata Mcgraw-Hill.*
2. *Finnerty, John D. Project Financing: Asset-Based Financial Engineering. Wiley.*
3. *Kumar, B Rajesh. Project Finance Structuring, Valuation and Risk Management for Major Projects. Springer International Publishing.*
4. *Machiraju, H. R. Introduction to Project Finance an Analytical Perspective. Vikas Publishing House Private, Limited.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning

- Take the any industry and conduct detailed feasibility analysis
- Students must be encouraged to identify different sources of finance available for the project and evaluate risk associated to it.

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO 2	PSO3	PSO4	PSO5	PSO 6
CO1	3	3	3	3	1	1	1	3	3	3	1	3	3	3	3
CO2	3	3	3	3	3	1	1	3	3	3	1	3	3	3	3
CO3	3	3	3	3	2	1	1	3	3	3	2	3	3	3	3
CO4	3	3	3	3	1	1	1	3	3	3	3	3	3	3	3
AVG	3	3	3	3	1.8	1	1	3	3	3	1.8	3	3	3	3

BCOM 314 Financial Modelling Lab L-0, P-02, Credits -1

Objective: The aim of the course is to enable students to develop and apply spreadsheet modeling skills to support financial decision-making. The hands on experience will focus on creating and analyzing dynamic spreadsheet models using a variety of Excel tools and techniques relevant to business and finance.

Lab is based on the course **BCOM 302: Financial Modelling**

Unit 1: Excel as a tool in Financial Modelling (07 Hours)
Excel concepts - Basic commands; Formatting of Excel Sheets, Data Filter and Sort, Conditional formatting, Use of Excel Formula Function, Lookup functions, Index, Match & offset, Data Validation- drop down, If and Nested If, What if analysis: scenario, goal seek, problem solver tool, data analysis toolpak.hands-on

Unit 2: Charting (08 Hours)
Charting Techniques- Rules of creating a bar chart. Pictures as linked objects in Spreadsheets. Creating dynamic charts. Using Name manager. Display or multiple charts at the same time in same location using filter. Now and Then Analysis chart. Waterfall Charts. Thermometer Charts, Sensitivity Analysis, Creation of Dashboards.

Unit 3: Financial Modeling Basic Concepts (08 Hours)
Components of a financial model, building the template, filling in the historical data, identifying assumptions and drivers, forecasting financial statements, financial ratios and company analysis, building cases, loan amortization.

Unit 4: Other Modelling Techniques (07 Hours)
Valuation Models: Discount Cash Flow Model, Market-based methods — EPS and multiples, Fundamentals EV/EBITDA, EV/Sales. Time value of money, Cost of capital, CAPM, project financing, Capital Budgeting Techniques (NPV, IRR, XNPV, MIRR, XIRR)

SEMESTER - VII

BCOM 401 **Behavioural Finance** **L-4, T-0, Credits -4**

Objective: The course aims to impart basic conceptual knowledge on the role of human behaviour in financial decision making. It discusses the various biases, Equity Premium puzzles and arbitrage opportunities.

Course Outcomes: After completion of the course, Students will be able to:

CO1. Understand some psychological biases which lead to various anomalies.
CO2. Comprehend the various effects like endowment, disposition etc.
CO3. Examine investors' behaviour in secondary markets.
CO4. Understand the implications of contemporary issues in Investment decision making Process.

Course Contents:

Unit 1: Basic Concepts of Behavioural Finance (14 Hours)

Introduction to Behavioral Finance-Overview, History of Behavioral Finance; From standard finance to behavioral finance- Are financial markets efficient?, Limits to arbitrage Fundamental Risk, Noise Trader Risk, Implementation cost, evidence of limits to arbitrage

Unit 2: Biases in Decision Making (16 Hours)

Cognitive biases, beliefs and heuristics-Preferences: Prospect Theory, Ambiguity aversion, Loss aversion, Framing, Non-consequentialism: Disjunction Effect, Self-deception, Neuro finance (introduction only); Mental Accounting, Self-control, Regret avoidance and Cognitive dissonance, Representativeness and Availability, Anchoring and Belief perseverance, Overconfidence, Optimism and wishful thinking, Overreaction and Conservatism, Self attribution, Regency bias.

Unit 3: Understanding Anomalies (14 Hours)

Endowment effect, Disposition effect, reference price effect, Herd Behavior, hindsight, winners' curse, cognitive dissonance, familiarity bias, status quo bias, law of small numbers, information overload

Unit 4: Applications of Behavioural Finance (16 Hours)

Application-The Aggregate Stock Market: Equity Premium Puzzle-prospect theory, loss aversion; The Volatility Puzzle beliefs, p References:; The Cross Section of Average returns-size premium, long term reversals, predictive power of scaled price ratios, momentum, event studies Application-The closed end funds and co movement: investor behavior (saving and investment)-insufficient diversification, naïve diversification, excessive trading, the selling decision, the buying decision. Application-Corporate Finance: Security Issuance, Capital structure and Investment, Dividends, Managerial Irrationality.

Suggested Readings:(Latest Editions must be used)

1. *Forbes, William, "Behavioural Finance", Student ed, Wiley Publication*
2. *Shleifer, Andrei. "Inefficient Markets-An Introduction to Behavioral Finance". Oxford University Press*

3. *Kahneman, Daniel & Tversky, Amos. "Choices, Values and Frames". Cambridge University Press*
4. *Prasanna Chandra, Behavioral Finance, McGraw Hill.*
5. *Baker, HK & Nofsinger JR, "Behavioural Finance-Investors, Corporations and Markets",Wiley Publications*

The latest published research papers can be used for teaching to a greater extent.
Recommended Projects: Students may be encouraged to attempt the following for enhanced learning

- Behavioral biases among Indian retail investors and their impact on investment decisions.
- The relationship between Behavioural bias and personal investment decisions-evidence from India vis.-a-viz some other country.
- A historical timeline of financial behaviour theories and the evolution they are likely to face.
- Exploring Behavioral factors in the decision-making of professional fund managers.
- Exploring Behavioral finance and the pricing of fixed-income securities.

Mapping of Course Outcomes with Program Level Outcomes:
Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program Level Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PS O1	PS O2	PS O3	PS O4	PS O5	PSO 6
CO1	3	3	3	2	2	1	1	1	3	1	3	1	3	1	1
CO2	3	2	3	2	1	1	1	2	3	1	3	1	3	1	1
CO3	3	1	3	2	2	1	1	1	3	1	3	1	3	1	1
CO4	2	3	3	2	2	1	2	1	3	1	1	1	3	1	2
AVG	2.8	2.3	3	2	1.8	1	1.3	1.3	3	1	2.5	1	3	1	1.25

BCOM 403 Fundamentals of Econometrics L-4, T/P -0, Credits-4

Objective: This course aims to train the students to use statistical tools to understand empirical economic research and to plan and execute independent research Recommended Projects: Students may be encouraged to attempt the following for enhanced learning.

Course Outcomes: After the completion of the course the students will be able to-

CO1. Apply concepts of economic statistics, econometrics to real life situations.
CO2. Test hypothesis to construct models for economic analysis
CO3. Conduct Bivariate and Multi Variate regression analysis to test relationships in variables
CO4. Explore relationship between econometric estimation and diagnostic testing
CO5. Examine violations of classical assumptions.

Course Content

Unit 1; Nature and scope of Econometrics (14 Hours)

Meaning, nature and scope of Econometrics; Economic and Econometric models; Methodology of Econometrics, normal probability distribution, statistical inference, estimators and their properties, sampling distributions, interval estimation, The nature and type of Data: cross- sectional data, Time-series data, Pooled data, Panel data, sources of data.

Unit 2: The Classical Linear Regression Model (14 Hours)

Regression basics, population regression function, sample regression function, functional forms of regression models, The method of OLS, Classical Linear Regression Model, Assumptions of OLS, properties of least square estimators, Gauss-Markov theorem, Interval estimation and hypothesis testing

Unit 3: Multivariate Regression (14 Hours)

Multiple Linear Regression Model, Estimation of parameters, Properties of OLS estimators; Goodness of fit - R^2 and adjusted R^2; Partial regression coefficients; stationarity of data ; Introduction and lag scheme, Dummy variables: Nature of dummy variables, use, error in variables and its consequences, Diagnostic Checking

Unit 4: Violations of Classical Assumptions (14 Hours)

Multicollinearity (Nature and causes, Estimation in presence of perfect and imperfect multicollinearity, problems with measuring multicollinearity, solution to multicollinearity problem; Heteroskedasticity – Nature and cause, Detection of Heteroskedasticity, Consequences of Heteroskedasticity, solution to heteroskedasticity problem; Serial Correlation (consequences, detection and remedies), Misspecification; Model selection (criteria),

Suggested Readings

1. *Porter, D. C., Gujarati, D. N., Gunasekar, S. Basic Econometrics, McGraw-Hill Education (India) Private Limited.*
2. *Maddala, G.S and Kajal Lahiri. Introduction to Econometrics, Wiley publication*

3. *Dougherty, C. Introduction to Econometrics. United Kingdom: Oxford University Press.*
4. *Wooldridge, J. M. Introductory Econometrics: A Modern Approach. Brazil: Cengage Learning*
5. *Miller, M., Miller, I. John E. Freund's Mathematical Statistics. India: Prentice Hall.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

1. Extract data from data.gov.in and perform statistical analysis.
2. Extract data from RBI and perform analysis between variable affecting the flow on money in the economy.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO 2	PSO3	PSO4	PSO5	PSO 6
CO1	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO2	3	3	3	3	1	1	1	1	3	3	3	3	3	3
CO3	3	3	3	3	3	1	1	1	3	1	1	1	3	3
CO4	3	3	3	3	1	1	1	1	3	3	3	3	1	3
CO5	1	3	3	3	3	1	1	1	3	3	3	3	1	3
AVG	2.71	3	3	3	1.85	1	1	1	3	2.28	3	2.71	1.71	3

BCOM 405 Advanced Research Methods L-4, T-0, Credits -4

Objective: To equip students with a comprehensive understanding of data collection and advanced data analysis techniques along with reporting of research in the form of project and research paper.

Course Outcomes: After completion of the course the students will be able to:

CO1. Acquire skill to understand nature of research
CO2. Understanding advanced research methods and their applicability.
CO. Applying specific qualitative or quantitative data analysis technique.
CO4. Compile and present research findings in the form of research report or research paper.

Course Contents

Unit 1: Introduction (12 Hours)

Types of Research: Exploratory, Descriptive, and Analytical. Choosing the appropriate research design for specific research questions: Cross-Sectional vs. Longitudinal Research Designs, Experimental and quasi-experimental design and their applications.

Unit 2: Data Collection Methods (16 Hours)

Mixed-Methods Research in Business Decision-Making, Applications of Surveys, interviews, and focus groups, Applications of qualitative data analysis software, Analysing Social Media as a Source of Secondary Data.

Unit 3: Advanced Data Analysis and Interpretation- Quantitative methods (18 Hours)

Introduction to statistical tools and software (e.g., SPSS, Excel), Descriptive statistics- Measures of central tendency and dispersion, Hypothesis testing, t-tests, ANOVA (One-way, two-way, and three-way), regression analysis, correlation analysis. Multivariate Analyses - Factor Analysis, Cluster Analysis, Multiple Regression (SEM, Path Analysis), Discriminant Function Analysis, Multidimensional Scaling.

Unit 4: Time Series Analysis and Forecasting (14 Hours)

Time series patterns, forecast accuracy, moving averages and exponential smoothing, using regression analysis for forecasting, report writing, research paper writing. Ethical Considerations in Research: confidentiality, consent, plagiarism, and responsible reporting

Suggested Readings (Latest edition):

1. *Levin, Richard and Rubin, DS. Statistics for Management, Pearson Education.*
2. *Bell, Emma. Bryman, Alan. & Harley, Bill. Business Research methods. Oxford University Press.*
3. *Dangi, H.K. Business Research Methods. Cengage Learning.*
4. *Deepak Chawla & Neena Sodhi, Research Methodology: Concepts and Cases, Vikas Publication*
5. *Winston Albright, Business Anlaytics, Data Analysis and Decision Making, Cengage Learning.*

Recommended Projects: Students may be encouraged to write, publish and present a research paper on any topic in Commerce.

Mapping of Course Outcomes with Program Level Outcomes:
Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO 8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	3	3	3	2	3	2	2	2	3		3
CO2	3	3	2	3	2	3	3	2	3	2	2	2	3	3	3
CO3	3	3	2	3	2	2	2	2	3	2	2	2	3	3	3
CO4	3	3	2	3	2	2	2	2	3	2	2	2	3	3	3
AVG	3	3	2	3	2.25	2.5	2.5	2	3	2	2	2	3	3	3

BCOM 407 Investment Banking L-04, T -0, Credits-4

Objective: The main objective of the course is to provide students with the necessary theoretical and conceptual tools used in investment banking.

Course Outcomes: After the completion of the course students will be able to

CO1. Examine the mechanics and financial analysis required to value, negotiate and successfully close transactions.

CO2. Explore the framework used in the investment banking process: financial analysis, valuation and the mechanics of deal structuring.

CO3. Analyze the value of a Mergers & Acquisition deal and a deal through a Leveraged Buy Out

CO4. Explore the significance of corporate governance, ethics and legal factor in investment banking deals.

Course Content

Unit 1: Introduction to Investment Banking: (14 Hours)

Definition and Roles in Investment Banking, Commercial Banks Vs. Investment banks, relevance of Investment bankers in any financial system, Private Equity, Hedge Funds and Venture Capital Firms. Investment Banking Industry Overview, Role of an Investment Bank in Initial Public Offerings, Book Building and Valuation of IPO, structure of investment banks, SEBI guidelines for merchant bankers, pre-issue and post-issue regulatory framework.

Unit 2: Corporate Valuation Analysis - Income Approach (16 Hours)

Discounted Cash Flow Analysis (DCF) Valuation Method, The Forecast Period & Forecasting Revenue Growth, Free Cash Flows. Calculating The Discount Rate, Determining Fair Value, Pros & Cons Of DCF, Determining Corporate Value, Modeling Debt and Revolvers, Debt and Interest Schedule, Industry Accepted Assumptions (COGS, EBITDA, Working Capital and Capital Expenditures)

Unit 3: Leveraged Buy-Out (14 Hours)

Understanding Leveraged Buyouts (LBO), Management Buy Out (MBO), Discussion of Returns Analysis - Internal Rate of Return (IRR), Cash Return, Construction of an LBO Model, How to Calculate Goodwill, Modeling LBO Financial Structure, Analyzing and Testing the LBO Model, Strategies for Exit and Monetization

Unit 4: Mergers and Acquisitions (16 Hours)

Introduction to Mergers and Acquisitions, Role of investment bankers in M&A, rationale and considerations of M&A, Market Overview, Various M&A theories & Approaches. Introduction to Amalgamation and Joint ventures.

Suggested Readings: (Latest edition)

1. *Pratap Subramanyam, Investment Banking: Concepts, Analyzes and Cases, Mc Graw Hill Education*

2. *Pratap Giri, Investment Banking: Concepts, Analyzes and Cases Mc Graw Hill Education*
3. *Rosenbaum, Joshua Pearl and Joshua Harris, Investment Banking: Valuation, Leveraged Buyouts, and Mergers and Acquisitions, Wiley Finance*
5. *Michel Fleuriet, Investment Banking Explained: An Insider's Guide to the Industry, Mc Graw Hill Education*
6. *Jones, C.P., Investment Analysis and Management, Wiley*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Estimate the Intrinsic Value of a company and compare it with its market value
- Analyze future corporate earnings and determine the value of an organization
- Examine cases of LBO and try to decipher the nuances of the process
- Take a recent M&A deal and assess the value of the target company and evaluate the pros and cons of the deal.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PS O1	PS O 2	PS O3	PS O4	PS O5	PS O 6
CO1	3	3	3	3	3	3	3	3	3	1	1	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	1	2	1	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
AVG	3	3	3	3	3	2.5	2.75	2.5	3	2.5	2.5	3	3	3	3

BCOM 409: Fixed Income Securities L-4,T-0,Credits-4

Objectives: The course aims to train the students to calculate the value of fixed income securities and factors influencing their trading.

Course Outcomes - After the completion of the course the students will be able to
CO1. Calculate the value of Fixed income securities, bonds and debentures
CO2. Assess the legal, regulatory and tax framework for bonds in India
CO3. Examine government, corporate and structured finance bond market sectors.
CO4. Analyze securitization and its benefits
CO5. Understand role of credit ratings agencies and analyze the credit risk of a company

Course Content

Unit 1: Fixed Income Markets (14 Hours)

Overview of Fixed Income Markets: Structure of cash-flow of fixed income securities, Overview of Global Fixed Income Markets, Primary and Secondary Bond Markets, Government Bonds, Corporate Debt, Money market Instruments with special focus on Commercial Paper and Certificates of Deposit (CDs).

Unit 2: Bond Valuation (16 Hours)

Calculation of present value of the bond, Bond Yield Measures, Maturity Structure of Interest Rates, Yield Spreads, Term Structure of Interest Rates(including practical questions), Using Duration as a Hedging or Trading Technique (Concept of Duration and convexity), Yield Curve, Macaulay Duration, Modified Duration of a Bond Portfolio

Unit 3: Securitization (14 Hours)

Securitization in India, Residential Mortgage Loans, Commercial Mortgage-Backed Securities, Non-Mortgage Asset-Backed Securities, Collateral Debt Obligations, Sources of Return

Unit 4: Credit Risks Ratings (16 Hours)

Credit Risks, Credit Ratings and Ratings Agencies, Corporate Credit Analysis - Ratios, Special Considerations of High Yield Credit Analysis. Regulations for Fixed Income Securities (SEBI & RBI).

Suggested Readings: (Latest Edition)

1. *Pietro Veronesi, Fixed Income Securities Valuation, Risk and Risk Management, Wiley Publications*
2. *Frank J. Fabozzi, Steven V. Mann, The Handbook of Fixed Income Securities, McGraw Hill Education*
3. *Bhole, L.M., Financial Markets and Institutions, Tata McGraw Hill Publishing Compan*
4. *Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi*
5. *Khan and Jain, Financial Services, Tata McGraw Hill*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Collate data about the fixed income and government securities in India and the past trends in their returns.
- Analyze the impact of Monetary and Fiscal Policy on the fixed income securities and their returns.
- Study the Credit Ratings given to India as an economy by major International Credit Rating agencies and analyze the reasons for the changes.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	1	3	3	1	1	1	3	2	3	3	3	1	3
CO2	3	3	3	3	1	1	1	3	3	3	3	3	3	3
CO3	3	3	3	3	1	1	1	3	1	3	3	3	3	3
CO4	3	3	3	3	3	1	1	3	3	3	3	3	3	3
CO5	3	3	3	3	3	1	1	3	3	3	3	3	3	3
AVG	3	2.6	3	3	1.6	1	1	3	2.67	3	3	3	2.67	3

BCOM 411 Corporate Credit Rating Analysis L-4, T-0, Credits -4

Objective: The objective of this course is to acquaint the students with the applications of various concepts and techniques of credit rating and corporate analysis.

Course Outcomes: After completion of the course, Students will be able to:

CO1. Gain insights into Credit Rating Process
CO2. Apply a structured approach to corporate credit assessments.
CO3. Calculate and interpret key financial ratios used in the credit rating process.
CO4. Understand the concepts behind alternative measures of risk and their use in credit analysis.

Course Contents:

Unit 1: Introduction to Credit Risk and Credit Rating (14 Hours)

Introduction- Meaning of Credit Risk, Factors affecting Credit Risk, Credit Rating-Meaning and Process, Credit Rating and Risk Management, Relationship of Credit Ratings with other Aspects of Credit, Overview of Credit Rating Industry, Bank and Non-Bank financial institution credit rating, Credit Rating Essentials and Methodology.

Unit 2: Corporate Credit Rating (16 Hours)

Analysing corporation credit quality, Balance Sheet, Cash Flow and Profitability measures, Measures of Corporate Credit Strength through Ratio Analysis, Benchmarking credit quality, Determinants of Corporate Credit Rating, Public Sector Credit Rating-Factors and Techniques, SEBI's Guidelines for CRAs.

Unit 3: Sovereign Credit Rating (14 Hours)

Defining sovereign ratings, Differences between sovereign risk and country risk, Local-currency bond ratings versus foreign-currency bond ratings, Basis of sovereign credit ratings, Past Cases of Default, Structured Finance Credit Rating.

Unit 4: Contemporary Issues (16 Hours)

Global Credit Rating Agencies (CRISIL, ICRA, Moody's, CARE, Fitch, Standard and Poors' S&P) New Trends in Corporate Credit Rating, Role of CIBIL, Global Controversies in Credit Rating, Regulation of Credit Rating Agencies (CRAs) in India, ESG in Credit Rating.

Note: The latest cases on Credit Rating and Default scan be used for teaching to a greater extent.

Suggested Readings:(Latest Editions must be used)

1. *DD Mukherjee, Credit Appraisal, Risk Analysis & Decision Making - An Integrated Approach to on and off Balance Sheet Lending , Snow White Publications Pvt Lt*
2. *RK Gupta & Himanshu Gupta, Credit Appraisal & Analysis of Financial Statements: A Handbook for Bankers and Finance Managers , Notion Pres*
3. *Mamta Arora, Credit Rating in India: Institutions, Methods & Evaluation, New Century Publications*

4. *Blaise Ganguin and John Bilardello , Fundamentals of Corporate Credit Analysis , McGraw-Hill.*
5. *Herwig Langohr and Patricia Langohr, The Rating Agencies and Their Credit Ratings: What They Are, How They Work and Why They are Relevant, John Wiley & Sons*

Mapping of Course Outcomes with Program Level Outcomes:
Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO6
CO1	3	3	3	2	2	1	1	1	3	1	3	1	3	1	1
CO2	3	2	3	2	1	1	1	2	3	1	3	1	3	1	1
CO3	3	1	3	2	2	1	1	1	3	1	3	1	3	1	1
CO4	2	3	3	2	2	1	2	1	3	1	1	1	3	1	2
AVG	2.8	2.3	3	2	1.8	1	1.3	1.3	3	1	2.5	1	3	1	1.25

BCOM 413 Insolvency and Bankruptcy Laws L-4,T-0, Credits-4

Objective: This course aims to provide students with a comprehensive understanding of the legal framework governing insolvency and bankruptcy in India.

Course Outcomes: After completion of the course, the students will be able to:

CO1. Understand the conceptual framework of insolvency and bankruptcy
CO2. Analyse the provisions of the Insolvency and Bankruptcy Code, 2016.
CO3. Apply insolvency laws to corporate and individual insolvency.
CO4. Examine the role of the National Company Law Tribunal (NCLT) and other adjudicating authorities.
CO5. Evaluate emerging trends and challenges in insolvency and bankruptcy law.

Course Content

Unit 1: Introduction to Insolvency and Bankruptcy (16 Hours)

Concept and Objectives of Insolvency and Bankruptcy, Overview of the Insolvency and Bankruptcy Code, 2016, Key Definitions: Insolvency, Bankruptcy, Liquidation, and Winding-up, Corporate Insolvency Resolution Process (CIRP) Framework, Formation of Committee of Creditors (CoC) and its Powers, Initiation of CIRP by Financial Creditors, Operational Creditors, and Corporate Debtors, Approval of Resolution Plans by CoC and NCLT

Unit 2: Liquidation Process (14 Hours)

Liquidation Process under IBC, Grounds for Liquidation; Appointment and Role of Liquidator, Priority of Claims in Liquidation, Voluntary Liquidation Process, Insolvency Resolution Process for Individuals and Partnerships, Bankruptcy Process for Individuals and Partnerships, Role of Debtor and Creditor in Individual Insolvency, Adjudication by Debt Recovery Tribunal

Unit 3: Adjudicating Authorities, Appellate Tribunals and Insolvency Professionals: (14 Hours)

National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Powers and Jurisdiction of NCLT and NCLAT, Appeals to the Supreme Court, Role of Debt Recovery Tribunals (DRTs) and Appellate Tribunals (DRATs), Roles and Responsibilities of Insolvency Professionals, Eligibility, Registration, and Regulation of Insolvency Professionals

Unit 4: Insolvency Agencies and Challenges in Insolvency Law (16 Hours)

Insolvency Professional Agencies (IPAs) and their Functions, Code of Conduct for Insolvency Professionals, Role of the Insolvency and Bankruptcy Board of India (IBBI), Cross-Border Insolvency under IBC, Role of Alternative Dispute Resolution (ADR) in Insolvency, Recent Case Laws and Judicial Precedents, Emerging Challenges and Global Practices

Suggested Readings:(Latest Editions must be used)

1. *Sumant Batra – Corporate Insolvency Law and Practice Eastern Book Company*
2. *D. K. Jain, Guide to Insolvency and Bankruptcy Code, Bhart Law Publications*
3. *Jyoti Singh, Insolvency and Bankruptcy Code, 2016: Concepts and Procedure, Bloomsbury Publishing India*
4. *Ashish Makhija – Insolvency and Bankruptcy Code of India (1st Edition) – Lexis Nexis*
5. *Thomson Reuter, Insolvency and Bankruptcy Code, Thomson Reuters Publication*
6. *R. G. Chaturved, Law & Practice of Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest, Bhart Law Publications*

Additional Resources:

- Reports from the Insolvency and Bankruptcy Board of India (IBBI)
- Articles from leading law journals on insolvency and bankruptcy law
- NCLT/NCLAT case rulings and analysis

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Course Outcomes (COs)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	3	2	2	2	2	3	1	2	3	2	2	2	2	2	1
CO2	3	3	2	2	2	1	2	2	2	2	3	3	2	2	3
CO3	3	2	3	2	2	2	3	2	3	2	2	3	1	2	2
CO4	2	2	2	2	3	3	3	2	3	3	2	2	2	2	2
CO5	2	3	2	2	3	3	1	3	2	1	1	2	3	3	2
Avg	2.6	2.4	2.2	2	2.4	2.4	2	2.2	2.6	2	2	2.4	2	2.2	2

SEMESTER - VIII

BCOM 402 Valuation of Startups and IPOs L-04, T-0, Credits-4

Objective: The main objective of the course to impart skills of various valuation tools to students for startups and IPOs, enabling them to assess financial health, analyze market potential and make informed decisions.

Course outcomes: After completion of the course, the students will be able to: -

CO1. Assess and interpret financial statements and key performance indicators of startup companies.
CO2. Examine the regulatory landscape affecting IPOs, including compliance requirements and the role of underwriters.
CO3. Analyze and differentiate various valuation methods applicable to startups and IPOs.
CO4. Identify unique risks and challenges associated with startups and IPOs.
CO5. Evaluate the impact of market dynamics and investor sentiment on IPO pricing and overall success.

Course Contents:

Unit 1: Startup Terms, Processes and Valuation Funding (14 Hours)

Concept of Startup, Startup Processes, Different stages of Startups, Classification of Startups, Startup Ecosystem in World and India, Startup Funding Methods- Venture Capital, Private Equity and Equity Crowdfunding, Startup Funding Stages. Overview on Startup Valuation, Considerations in Startup Valuation, Challenges for Startup Valuation.

Unit 2: Startup Valuation (16 Hours)

Overview on Startup Valuation, Considerations in Startup Valuation, Challenges for Startup Valuation. Traditional Methods of Valuation- Discounted Cash flow Method, Relative Valuation Method, Net Asset Value; New Methods of Valuation: Venture Capital Method, The First Chicago Method, Scorecard Method, The Dave Berkus Method, Risk Factor Summation Method, Startup valuation by Real Options approach, Startup valuation by Data Envelopment Analysis, Startup valuations in different industries (Cases)

Unit 3: IPO Terms and Process (16 Hours)

Concept of Initial Public Offer, Significance of valuation of IPO for different stakeholders, Steps in IPO Process, Roles of underwriters, legal advisors and regulatory bodies, Factors determining IPO valuation, Analysis of market conditions influencing IPO performance, IPO Process: Preparation and Organisational Change, Registration Process, Registration on stock exchanges

Unit 4: Different Methods of IPO valuation (14 Hours)

Discounted Cash flow Model- Equity approach, Entity approach, Total cash flow approach, Adjusted Present Value approach, Precedent Transaction Analysis- Multiples approach, Comparable Company Analysis, Asset Based Valuation. ESG Considerations in IPO Valuation.

Suggested Readings:(Latest Editions must be used)

1. *Sinem DirendereKoseoglu, A Practical Guide for Startup Valuation: An Analytic Approach, Springer*
2. *Stephen R. Poland, Founder's pocket guide: Startup valuation: simple, quick answers, all in one place, 1x1 Media*
3. *Robert. Moro Visconti, Startup valuation: from strategic business planning to digital networking, Palgrave Mcmillan*
4. *Joshua Rosenbaum, Joshua Pearl, Investment Banking Valuation: LBOs, M&A, and IPOs, Wiley*
5. *Parimala Veluvali, Retail Investor in Focus: The Indian IPO Experience, Springer*

Recommended Projects

- Students may perform Startup valuation techniques in any startup firm. (subject to data availability)
- Students may apply discounted cash flow models to forecast IPO valuation of a firm.
- Students may apply relative valuation models to forecast valuation of IPO

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	3	3	1	2	1	1	2	3	2	3	1	2
CO2	3	3	3	2	2	1	1	1	1	2	3	3	1	1	1
CO3	2	3	3	3	3	1	1	1	2	2	3	3	3	1	1
CO4	3	3	3	3	2	1	1	2	1	3	1	3	2	1	1
CO5	3	3	3	3	3	2	1	1	2	1	3	3	3	1	1
AVG	2.6	3	2.8	2.8	2.6	1.2	1.2	1.2	1.4	2	2.6	2.8	2.4	1	1.2

BCOM 404 **Valuation of Equity** **L-04, T-0, Credits-4**

Objective: The main objective of the course to make the students understand the tools utilized in market to estimate the value of a firm or its equity.

Course outcomes: After completion of the course, the students will be able to: -

CO1. Understand the concept of valuation of equity.
CO2. Examine the various fundamental factors which govern the value of an equity share.
CO3. Evaluate whether a security is fairly valued by the market.
CO4. Conduct valuation of a firm based on the discounted cash flow method.
CO5. Perform relative valuation of a company to understand its current position in the securities market.

Unit 1: Valuation Fundamentals: **(14 Hours)**

Concept of value, components of valuation processes, Intrinsic value, Difference between price and value, Objective of valuation, Significance of valuation, Overview of different valuation models. Concept: Fundamental Analysis and different approaches**.** Introduction of technical analysis, role of valuation, absolute valuation versus relative valuation.

Unit 2: Financial Statement Analysis **(16 Hours)**

Financial Statement Analysis: Income statements and Balance sheets through ratio analysis, Du-Pont Analysis, Analysing Director's report, Management Discussion & Analysis, Corporate Governance Report; Analyzing Management quality and qualitative analysis of firms, Evaluation of Management & Organizational Life Cycle. Forecasting Financial Statements.

Unit 3: Discounted Cash Flow Valuation **(16 Hours)**

Concept of Cash flow analysis, Assumptions of DCF Model, estimating discount rates- Cost of Equity and Cost of Capital for forecasting cash flows, Forecasting FCFF and FCFE, Importance of DCF Approach, Classification of Discounted Cash flow Models, Advantages and Limitations of DCF approach, Application of DCF valuation, Value drivers, Steps in DCF Valuation

Unit 4: Market Based Valuation **(14 Hours)**

Concept of Relative Valuation, reasons for popularity and potential pitfalls, Steps in Relative valuation, Market Value, Market Multiples, Price and Entrerprise Value Multiples in Valuation, Price Multiples, Enterprise Value Multiples, Application of Relative Valuation, Advantages and Disadvantages of Relative Valuation, Considerations using different multiples in different industries

Suggested Readings: (Latest Editions must be used)

1. *Aswath Damodaran, Damodaran on Valuation: Security Analysis for Investment andCorporate Finance, Wiley*
2. *Prasanna Chandra, Corporate Valuation: Text and Cases, McGraw Hill India*

3. *George Calhoun, Price and Value: A Guide to Equity Market Valuation Metrics(QuantitativeFinance), Springer*
4. *Pitabas Mohanty, Business Valuation -Text and Cases, Taxmann*
5. *Lamba, Ashu & Narula, Isha, Equity Research and Analysis, JSR Publishing House LLP*

Recommended Projects

- Students may perform fundamental analysis using Top-Down approach and Bottom-up approach to evaluate value of equity of different firms.
- Use forecasting and statistics to forecast financial statements of various companies.
- Apply discounted cash flow models to forecast value of equity of some companies.
- Apply relative valuation models to forecast value of equity of companies belonging to one sector/industry.

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	2	2	3	3	1	1	1	1	1	2	3	3	3	1	1
CO2	3	3	3	3	3	1	1	1	2	3	3	3	3	1	1
CO3	2	2	3	3	2	1	1	1	2	3	3	3	3	1	1
CO4	2	3	3	3	1	1	1	1	2	3	3	3	2	1	1
CO5	3	3	3	3	1	1	1	1	2	3	3	3	3	1	1
AVG	2.4	2.6	3	3	1.6	1	1	1	1.8	2.8	3	3	2.8	1	1

BCOM 406 New Venture Financing L-04 , T-0, Credits - 4

Objectives The course objective is to equip students with a comprehensive understanding of the various sources of financing available to startups, including angel investors, venture capital, and crowdfunding.

Course Outcomes: After completion of the course, the students will be able to:

CO1. Describe the key concepts and importance of new venture financing in the entrepreneurial ecosystem.
CO2. Develop skills in writing and presenting a compelling business plan to attract investors.
CO3. Develop effective financial strategies tailored to different stages of a new venture's lifecycle.
CO4. Apply different methods for startup valuation and understand how to structure deals effectively.
CO5. Assess the impact of institutional support and government schemes on the growth and sustainability of new ventures.

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Course Contents

Unit 1: Introduction (14 Hours)

New Venture Finance, The investment landscape, Essentials of a "good plan" from a Venture capitalist perspective. Writing and Presenting the Business Plan to Investors, Essential Financial Statements and Forecasts and Performa (Balance sheet, Income statement, Cash flow statement)

Unit 2: Sources of Capital (16 Hours)

Crafting Financial and Fundraising Strategies, Sources of Equity and Sources of Debt Financing, Other sources of Funding (Personal Equity, Angel Investors, Venture Capitalists (Financing stages of venture capital financing - Seed stage; start-up stage; early stage expansion stage and bridge stage), Bootstrapping, Private Equity, Hedge funds); Different models of VC; Business Incubators and Accelerator Programs; Correlation of means of finance with project life cycle; Initial Public Stock Offerings Process.

Unit 3: Developing Successful Businesses (14 Hours)

Developing an effective business model, Role of Intellectual Property in early and ongoing success, due diligence, Valuation of a new venture, Different methods for start-up valuation, Structuring the Deal, Bank Funding Process and Documentation; Crafting a Harvest strategy or Exit Routes.

Unit 4: Institutional Support (16 Hours)

Institutional support to Entrepreneurship Role of Directorate of Industries, District Industries Centers (DICs), Industrial Development Corporation (IDC), State Financial corporation (SFCs), Commercial banks Small Scale Industries Development Corporations (SSIDCs), Khadi and village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI), Ministry of Micro Small and Medium Scale Enterprises (MSME) Government Policy Packages. Government schemes for new ventures like: Start-up India (2016) , Make in India (2014), Atal Innovation Mission, Support to training and Employment programme for women (STEP), Digital India, Stand up India, Trade related entrepreneurship assistance and development (TREAD), Pradhan Mantri Kaushal Vikas Yojana, NABARD (rural development).

Suggested Readings: (Latest Editions must be used)

1. *Bruce R. Barringer, R. Duane Ireland, Entrepreneurship: Successfully Launching New Ventures*
2. *Stephen Spinelli, Jr. Robert Adams, New Venture Creation, Mc Graw Hill*
3. *Benjamin, Gerald A., and Joel B Margulis. Angel Capital, How to Raise Early stage, private equity Financing. New Jersey: John Wiley & Sons*
4. *Mahendra Ramsinghani, The business of venture capital: Insights from leading practioners on the Art of raising a fund, Deal structuring, Value Creation, and Exit Strategies, Wiley*
5. *Romans, Andrew, The Entrepreneurial Bible to Venture Capital: Inside secrets from the leaders in the Startup Game, McGraw-Hill Education*

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows -

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	1	1	1	1	3	3	3	2	1	2
CO2	3	2	2	2	3	1	1	2	3	2	3	3	2	1	2
CO3	2	2	2	2	1	1	1	1	1	3	3	3	3	1	1
CO4	3	3	3	3	2	1	1	1	1	3	2	3	3	1	1
CO5	3	2	2	2	2	1	1	1	1	2	2	2	2	1	2
AVG	2.6	2.3	2.3	2.1	1.6	1	1	1.3	1.5	2.5	2.6	17	2.3	1	1.5

BCOM 408 4 **International Financial Management** **L-4, T-0, Credits -**

Objective: The course aims to acquaint students with the environment in which international financial transactions are carried out and to equip them with analytical tools and techniques for sound financial decision-making in a global setting.

Course Outcomes: After completion of the course, students will be able to-

CO1. Understand the concept of global financial environment and international flow of funds.
CO2. Analyse the viability of capital expenditure proposals and assess the risk in financial decision-making.
CO3. Understand various international financial instruments.
CO4. Understand various exchange rate risks and their management.
CO5. Understand financial decision-making in multinational firms, including investment, capital structure, and working capital management.

Course Contents:

Unit 1: Introduction **(14 Hours)**

Scope and Nature of International Finance; Need for International Financial Management – Globalization of the World Economy; International Financial Management vs Domestic Financial Management – Foreign Exchange Risk, Political Risk, Market Imperfections, etc.; Complexities and Issues in managing financial function in an international firm; International Financial Markets and Instruments – International Capital and Money Market Instruments; Integration of Financial Markets,

Unit 2: Foreign Exchange Market **(16 Hours)**

Functions of Foreign Exchange Market; Participants of Foreign Exchange Market; Methods of Exchange Rate Determination; Foreign Exchange Market – Spot and Forward Market; International Arbitrage Opportunities – Two Point Arbitrage, Triangular Arbitrage, Covered Interest Arbitrage; International Parity Conditions – Purchasing Power Parity Theory, Interest Rate Parity Theory; International Fisher Effect;

Unit 3: Financial Risk Management **(14 Hours)**

Risks in International Financial Management, Exchange Rate Risk – Measurement and Management of Translation, Transaction and Real Operating Exposure; Hedging Foreign Exchange Risk; Methods of Hedging – Forward Contracts and Options.

Unit 4: Foreign Investment and Financing Decisions **(16 Hours)**

Cost of Capital for Overseas Investment and Capital Structure; Capital Budgeting for Multinational Corporations – Estimation of Cash Flows, Evaluating International Projects using Adjusted Present Value Model (APV), etc.; Working Capital Management in MNEs – International Cash Management, International Inventory Management and International Receivables Management.

Suggested Readings:(Latest Editions must be used)

1. *Madura, Jeff. International Financial Management. Cengage Learning.*
2. *Sharan, V. International Financial Management. PHI Learning Pvt. Ltd.*
3. *Shapiro, Alan C. Multinational Financial Management. John Wiley.*
4. *Eun, Cheol S. & Resnick, Bruce G. International Financial Management. Tata McGraw-Hill.*
5. *Bekaert, Greet & Hodrick, Robert J. International Financial Management. Prentice Hall.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning

1. Analyse the exchange rate risks of various countries and identify the top five countries for investment based upon the analysis.
2. Evaluate the financial viability of international projects of a sample of Indian companies using Adjusted Present Value (APV) model.

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	1	1	1	1	1	2	3	3	3	1	1	1
CO2	3	3	3	2	1	1	1	2	2	3	3	3	2	1	1
CO3	3	3	3	2	1	1	1	2	1	3	3	3	2	1	1
CO4	3	3	3	2	1	1	1	2	1	3	3	3	2	1	1
CO5	3	3	3	2	1	1	1	2	1	3	3	3	2	1	1
AVG	3	3	3	1.8	1	1	1	1.8	1.4	3	3	3	1.8	1	1

BCOM 410 Financial Analytics- Forecasting, Modelling and Optimization L-4, T-0,Credits -4

Objective: The aim of the course is to train the students to effectively and efficiently gain an understanding of how managers use financial analytics to formulate and solve business problems and to support managerial decision making

Course Outcomes: After completion of the course, Students will be able to:

CO1. Understand the Financial Analytics with the advent of analytics.
CO2. Identify and describe complex business problems in terms of analytical models.
CO3. Study data models and Financial Analytics tools.
CO4. Build their own financial model to evaluate the business value.
CO5. Make data driven decisions to optimize the business process and address issues in business administrations.

Course Contents:

Unit 1: Introduction to Financial Analytics (16 Hours)

Introduction to Analytics: Business intelligence, business analytics, Financial analytics. Application and challenges in business analytics, marketing analytics and Financial analytics. Definition and importance of financial analytics, Sources/ organisation of data, Types of financial data, importance of quality data, dealing with missing or incomplete data. Overview of forecasting, modeling, and optimization, Tools and software used in financial analytics (e.g.,Excel, Eviews, R, Python), Future Trends in Financial Analytics: Emerging technologies (AI, machine learning) in finance, Big data and its impact on financial analytics.

Unit 2: Advanced Financial Modeling (16 Hours)

Leveraged Buyout (LBO) Modeling: Structuring Debt and Equity; Mergers and Acquisitions (M&A) Modeling: Synergy Analysis and Accretion/Dilution; Monte Carlo Simulations: Risk Assessment and Probabilistic Forecasting; Real Options Valuation and Decision Trees, Predictive analytics- simple linear regression, multiple linear regression, logistic regression, multinomial regression, Forecasting techniques, application of Predictive analytics in various fields (insurance, retail, financial services, supply chain etc.)

Unit 3: Optimization Techniques in Finance (14 Hours)

Overview of optimization and its importance, multi period linear programming model and application, network model and project planning, integer programming and its application in capital budgeting, location decisions, etc., Multi criteria decision making techniques- goal programming and analytical process and applications. Application of optimization techniques to portfolio management.

Unit 4: Stochastic Model (14 Hours)

Introduction to Stochastic Models, Markov models, Renewal theory, Markov decision process, and application in sequential making

Suggested Readings:(Latest Editions must be used)

1. *Sengupta, Chandan. Financial analysis and modeling using excel and VBA. Switzerland: Wiley.*
2. *Jae K. Shim, Joel G. Siegel. Handbook of Financial Analysis, Forecasting and Modeling, Prentice Hall Press.*
3. *Nayak, Sukanta. Fundamentals of Optimization Techniques with Algorithms. Elsevier Science*
4. *Steve Bell. Quantitative Finance For Dummies. Wiley*
5. *Danielle Stein Fairhurst, Financial Modeling in Excel For Dummies, Kindle edition*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning

- Take the financial statements of a firm and build a model to predict its future earnings
- Analyze the financial statements of past few years of a company and correlate it to a macroeconomic variable impacting the industry and the firm

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	3	3	3	1	1	1	1	1	2	3	3	3	1	1	1
CO2	3	3	3	2	1	1	1	2	2	3	3	3	2	1	1
CO3	3	3	3	2	1	1	1	2	1	3	3	3	2	1	1
CO4	3	3	3	2	1	1	1	2	1	3	3	3	2	1	1
CO5	3	3	3	2	1	1	1	2	1	3	3	3	2	1	1
AVG	3	3	3	1.8	1	1	1	1.8	1.4	3	3	3	1.8	1	1

BCOM 412: Mergers, Acquisitions and Corporate Restructuring L-04, T-0, Credits -4

Objective: The objective of this course is to acquaint the students with the applications of various concepts and techniques of valuation and standards actually applied in real life M & As cases and challenges in any contemplated M & A transaction so that it enhances the chances of success.

Course Outcomes: After completion of the course, Students will be able to:
CO1. Classify the different forms of mergers & corporate restructuring.
CO2. Analyse how a company can create value by adopting different forms of restructuring.
CO3. Comprehend the valuation techniques to be applied to determine optimum swap ratio.
CO4. Understand the accounting and legal issues in a merger & acquisitions.
CO5. Assess how to plan post- merger integration.

Course Contents:

Unit 1: Introduction to Mergers, Acquisitions and Other Restructuring Activities (14 Hours)

Introduction- Meaning of Merger, amalgamation, acquisition, takeover; Reasons for failure of M&A, Process of M&A, Types and Motives and Benefits of Mergers and Acquisitions, Corporate Restructuring-Meaning & Types, Takeovers-Forms & Defenses, Demerger, types of demerger, reverse merger, buyback of shares.

Unit 2: Corporate Valuation (16 Hours)

Purposes of Valuation and Impacts on the Value estimates; Principles of Business Valuation, Approaches to Corporate Valuation, Valuation – cost of capital-traditional valuation approaches – discounted cash flow valuation – asset based valuation- brand valuation-firm valuation-equity valuation- FCFE and FCFF- relative valuation-adjusted present value, Determining the Share Exchange Ratio, Benefits from Synergy, Types of Synergy, Synergy and Value Creation in M& A, LBO.

Unit 3: Legal, Taxation, and Accounting Aspects (16 Hours)

Legal and regulatory framework of M & A – provisions of Companies Act 2013, – SEBI Takeover Code, Provisions of Competition Act. Taxation of Mergers, Acquisitions and Amalgamations: Amalgamation, Demerger – Special provisions for computation of cost of acquisition- Conditions for availing loss and depreciation – Tax Neutrality. Accounting aspects of Mergers: Principal methods of accounting for mergers and acquisitions – Pooling of Interests Method – Advantages and Disadvantages; Purchase method – advantages and Disadvantages – Use of Purchase method, determination of Purchase price, accounting method in India (Including problems).

Unit 4: Post-Acquisition Integration (14 Hours)

Types of Integration, Tools for Integration, Issues involved in Integration, Role of HRM in M&A Integration, Integrating Cross-border Acquisitions, Meeting the challenges of M&As, Strategies for Post-merger Success, Post-Merger Growth Strategies.

The latest cases on M&A can be used for teaching to a greater extent.

Suggested Readings:(Latest Editions must be used)

1. *Sheeba Kapil, Kanwal N. Kapil, Mergers and Acquisitions –Strategy, Valuation, Leveraged Buyouts, and Financing Wiley India Pvt. Ltd., New Delhi*
2. *Sudi Sudarsanam, Value Creation From Mergers And Acquisitions, Pearson Education*
3. *Enrique R. Arzac Valuation for mergers Buyouts & Restructuring, , Wiley India (P) Ltd.*
4. *Chandrashekar Krishna Murthy &Vishwanath. S.R, Merger Acquisitions & Corporate Restructuring, Sage Publication.*
5. *Weston, Mitchel And Mulherin, Takeovers, Restructuring And Corporate Governance Pearson Education,*
6. *Godbole Prasad G: Merger, Acquisition and Corporate Restructuring.*

Mapping of Course Outcomes with Program Level Outcomes:

Considering the weights of 1 to 3 and 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows:

Program Level Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	2	1	1	1	3	1	3	1	3	1	1
CO2	3	2	3	2	1	1	1	2	3	1	3	1	3	1	1
CO3	3	1	3	2	2	1	1	1	3	1	3	1	3	1	1
CO4	3	3	3	2	2	1	2	1	3	1	1	1	3	1	2
CO5	3	2	3	2	1	1	1	2	3	1	3	1	3	1	1
AVG	3	2.2	3	2	1.6	1	1.2	1.4	3	1	2.6	1	3	1	1.2

BCOM 414 **Dissertation** **Credits - 12**

Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research projects under the guidance of a faculty member. The evaluation will be based on seminar presentation, submission of dissertation and an external evaluation by an expert appointed by the University.